

LOCAL TAXATION (IRELAND) RETURNS.

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R E T U R N S

OF

LOCAL TAXATION IN IRELAND

FOR THE

YEAR 1895,

COLLECTED AND COMPILED, BY DESIRE OF

HIS EXCELLENCY THE LORD LIEUTENANT,

BY

THE LOCAL GOVERNMENT BOARD FOR IRELAND.

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*Presented to Parliament by Command of Her Majesty.*

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## INTRODUCTORY AND EXPLANATORY OBSERVATIONS.

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### 1. TOTAL AMOUNT OF LOCAL TAXATION IN IRELAND.

The local taxation of Ireland, making the deductions ascertained to be necessary on account of duplicate entries, and supplying the absence of a certain return\* by the latest information available, may be set down for the year 1895 at £3,842,005, being an increase of £92,583, or 2·4 per cent., on the amount in the previous year.

The various local rates and taxes are arranged in the following table to show the distribution of this amount under the heads of Rates on real property, Tolls, fees, stamps and dues, and other sources of receipt, apart from loans, and grants from the Imperial taxes; as also the increase or decrease in the amount of each branch of taxation compared with the year 1894.

Local Tax.	Rate on real property.	Tolls, fees, stamps, and dues.	Other receipts.	Total	Increase or decrease as compared with 1894.	Decrease as compared with 1894.
					1	2
	£	£	£	£	£	£
Grand Jury fees, . . . . .	1,163,839	—	14,349	1,178,188	50,001	—
Poor rate, . . . . .	1,025,619	—	45,359	1,070,978	45,373	—
Town taxes, . . . . .	642,788	47,176	180,974	870,638	66	—
Boatmen Water rate, . . . . .	27,918	—	29,809	56,727	5,217	—
Butland-square tax (Dublin), . . .	281	—	—	281	6	—
Dublin Metropolitan Police taxes, . .	85,268	10,362	3,374	98,904	—	972
Dublin Port and Docks Board taxes, .	8,742	—	451	9,193	4,156	—
Court Leet Presentments, . . . . .	—	—	—	—	—	—
Burial board receipts, . . . . .	—	83	124	207	61	—
Fees of Clerks of the Peace, . . . .	—	2,415	—	2,415	—	769
Fees of Clerks of the Crown, . . . .	—	310	—	310	—	91
Petty Sessions stamps and Crown fines, .	—	69,865	5,821	75,777	—	607
Dogs licence duty, . . . . .	—	41,979	389	42,368	514	—
Harbour taxation, . . . . .	—	315,198	22,744	376,942	7,892	—
Inland navigation taxation, . . . . .	—	2,760	2,613	5,373	—	112
Light dues, and fees under Merchant Shipping Act, . . . . .	—	19,627	—	19,627	—	464
Total, . . . . .	3,005,455	486,844	349,705	3,842,005	Not increase 92,583	—
	1894.	2,941,540	490,557	317,525	3,749,423	
Increase, . . . . .	63,915	—	39,381	92,583		
Decrease, . . . . .	—	2,713	—	—		

\* See notes at foot of Table II. on pages 24 and 25.

The amount of the local taxation of Ireland in the year 1895 was therefore produced as follows:

	£	Percent.
Rates on real property,	3,005,455	75.23 of the total amount.
Tolls, Fees, Stamps, and Dues,	486,844	12.67 "
Other receipts,	349,706	9.1 "
Total,	<u>£3,842,005</u>	<u>100</u>

Of the other receipts included in the taxation of 1895, amounting to £349,706, a considerable portion has been derived from certain sources which are referred to under the following heads, (a) and (b).

#### GAS AND WATER UNDERTAKINGS (a.)

##### Gas.

The revenues arising from the gas undertakings which are in the hands of certain town authorities are dealt with in the returns of local taxation in the following manner. The gas accounts are kept apart from the other accounts of these authorities, and in any case in which a profit has accrued on a year's transactions after providing for the lighting of the town, this profit, unless otherwise applied by the town authority, is brought forward in aid of the local rate, and is included in the abstract of the town accounts given in the appendices under the head of other receipts. The total amount of such profits included in column 4 of the foregoing table for the year 1895 is £11,182.

##### Water.

The receipts connected with water undertakings in the hands of local taxing authorities are two-fold,—those produced by poundage rates assessed on valuation, and those arising from sales of water, water rents, &c. The latter are included under the head of other receipts in the returns of local taxation, and in 1895 they amounted to £66,979.

As regards the sums produced by public and domestic water rates assessed on valuation, it is to be noted that these are included in the amount given under the head of rates on real property, but the accounts of these rates are not always kept separately, and therefore it is not possible to determine with accuracy the amount produced by each of them in the course of a year. It is estimated, however, that of the total amount of water rates appearing in the accounts of 1895, viz., £115,970, a sum of £67,883 was for water supplied for private purposes.\*

#### BOUNTY IN LIEU OF RATES ON GOVERNMENT PROPERTY (b.)

The contributions paid by the Treasury to local authorities in respect of rates on Government property are also included in other receipts, and the amount thereof in the accounts of 1895 was £35,883. The distribution of this sum among the local taxing bodies was as follows:—

	£
Town Authorities,	20,415
Boards of Guardians,	8,765
Grand Juries,	5,300
Dublin Port and Docks Board,	413
Total,	<u>£35,883</u>

The bounty in lieu of rates on Government property has been paid to local taxing bodies in Ireland in each year since 1874.

\* The water rates in the accounts of 1894 amounted to £117,937, of which, approximately, a sum of £73,770 was for water supplied for private purposes.

## GRANTS FROM THE IMPERIAL TAXES IN AID OF LOCAL RATES.

In addition to the contributions paid by the Treasury to local authorities as rates on Government property, the following grants from the Imperial taxes were made to the three authorities first named hereafter in respect of the year ended the 31st of March, 1895. In the remaining cases the sums named appear in the accounts of the year 1895. The grants marked (a) and (c) have been paid each year since 1867, those marked (b) and (d) in each year since 1875, the amounts necessarily varying in each year. As already observed, the grants from the Imperial taxes in aid of local rates are not included in the amount of the year's taxation given on page 5.

			£
			74,326
BOARDS OF GUARDIANS,	(a)	One half the salaries of medical officers of Dispensary Districts and of Workhouses, and one half the cost of medicines,	11,560
	(b)	A proportionate amount of salaries paid in Rural Sanitary Districts under the Public Health Acts, as fixed by scale,	8,381
	(c)	The salaries of teachers in Workhouses,	93,867
		Grant under the Probate Duties (Scotland and Ireland) Act, 1888,	16,326
		Grant under the Local Taxation (Customs and Excise) Act, 1890, paid to 20 Unions, which are contributory Unions as defined by the National School Teachers Act, 1875,	15,143
GRAND JURIES,		Grant under the Probate Duties (Scotland and Ireland) Act, 1888,	4,720
URBAN SANITARY AUTHORITIES	(d)	A proportionate amount of the salaries paid in Urban Sanitary Districts under the Public Health Acts, as fixed by scale,	17,421
		Grant under the Probate Duties (Scotland and Ireland) Act, 1888, to the Governing Bodies of thirty-two towns,* who maintain their own roads and streets, to the exclusion of Grand Juries,	18,116
HARBOURS UNDER COMMISSIONERS OF PUBLIC WORKS,			401
NAVIGATIONS UNDER COMMISSIONERS OF PUBLIC WORKS,			1,035
CLERKS OF THE TRADE,			1,035
CLERKS OF THE CROWN,			1,035
		Total,	322,944

\* These towns, and the amount of Probate Duty Grant received by each of them, will be found in the table on page 58.

TABLE SHOWING THE AMOUNT RAISED BY LOCAL TAXATION IN EACH OF THE LAST TWENTY-ONE YEARS.

YEAR.	Local taxation of Ireland.	Increase or decrease in preceding year.	Decrease or increase in preceding year.	Increase per cent.	Decrease per cent.
				£	£
1875, . . .	3,193,945	45,617	—	1.5	—
1876, . . .	3,242,093	49,148	—	1.5	—
1877, . . .	3,168,113	—	75,950	—	2.4
1878, . . .	3,251,422	85,309	—	2.7	—
1879, . . .	3,368,113	116,891	—	3.6	—
1880, . . .	3,392,541	—	75,872	—	2.2
1881, . . .	3,591,450	98,889	—	3	—
1882, . . .	3,534,579	143,949	—	4.2	—
1883, . . .	3,778,316	243,836	—	6.9	—
1884, . . .	3,758,940	10,636	—	3	—
1885, . . .	3,921,120	—	167,890	—	4.4
1886, . . .	3,692,572	—	126,648	—	3.5
1887, . . .	3,540,103	47,431	—	1.4	—
1888, . . .	3,575,672	55,569	—	1	—
1889, . . .	3,603,307	57,735	—	2.5	—
1890, . . .	3,559,093	—	104,114	—	2.6
1891, . . .	3,503,519	—	55,574	—	1.6
1892, . . .	3,580,939	85,720	—	2.4	—
1893, . . .	3,704,434	114,195	—	3.9	—
1894, . . .	3,749,422	44,988	—	1.2	—
1895, . . .	3,842,005	92,583	—	2.4	—

## CLASSIFICATION OF LOCAL TAXATION.

The various branches of local taxation in Ireland are classified hereinafter in the following manner, to correspond with the arrangement in column 1 of the table on page 5, and such observations as appeared to be necessary in regard to the nature and extent of taxation, the rating powers conferred on local authorities, the areas of taxation enlarged in certain cases by the legislation of 1896, the poundage rates made for the expenditure of 1895, &c., are prefixed in each case:—

- I. County taxation.
- II. Union =
- III. Municipal =
- IV. Taxation in districts chiefly municipal, but not levied by municipal bodies.
- V. Receipts of Burial Boards.
- VI. Taxation arising from Fees, Stamps, Fines, Dogs' Licence Duty, &c.
- VII. Taxation produced by Tolls, Dues, &c.
- VIII. Receipts on account of the Merchantile Marine Fund.

## L—COUNTY TAXATION.

## GRAND JURY CESS.

One of the oldest of the local taxes in Ireland and that which produces the largest amount of taxation is the poundage rate on real property called Grand Jury Cess, or County Cess. The area of incidence in the case of this rate is, in counties other than counties of cities and of towns, the Barony or half Barony, and in counties of cities and of towns the County; and, as there are 326\* baronies and half baronies, and 8 counties of cities and of towns, there are 334 separate areas of taxation for the purposes of county administration.

The cess is levied on the occupier according to the area of taxation in which his holding is situated, but in the case of any tenancy created since the 1st of August 1870 of which the valuation does not exceed £4, it is provided by the Landlord and Tenant Act of that year that the cess shall be payable by the immediate lessor,—a similar provision in regard to poor rate having been enacted in 1843. Section 66 of this Statute, moreover, with respect to lettings made at any date subsequent to its enactment, applied to Grand Jury Cess the principle of dividing the rate equally between the rated occupier and owner by enabling the former to deduct one-half the cess paid by him from his rent; an arrangement which has been in operation in regard to the poor rate since the introduction of the Poor Laws in 1838.

## PRESENTMENTS.

The purposes to which Grand Jury Cess is applied, and the gross amount of the presentments passed in 1895 for each branch of county expenditure are shown in the following summary of the table on pages 22 and 23.

		£	Per centage of total
Roads, footways, bridges, &c.,	· · · · ·	766,915	51-29
Maintenance of lunatic asylums,	· · · · ·	165,945	11-1
Miscellaneous,	· · · · ·	231,367	15-47
Salaries of County officers,	· · · · ·	98,213	6-07
Prison expenses,	· · · · ·	17,337	1-16
In discharge of debt:—			
To Government,	· · · · ·	280,400	
To others than Government,	· · · · ·	7,290	
		—	87,690
			5-85
Infirmaries, hospitals, &c.,	· · · · ·	83,195	5-55
Extra police,	· · · · ·	91,811	1-46
Valuation,	· · · · ·	8,000	·34
Erection and repairs of Court and Sessions' houses,	· · · · ·	10,446	·7
Police for weights and measures,	· · · · ·	4,232	·29
Total,	· · · · ·	£1,493,251	100

The representations and credits available towards this total amounted to £171,939, and the deduction of this sum left a net amount of £1,321,312 to be levied in 1895, an increase of £12,509 on the amount of the levy in 1894.

The sums presented for the construction, maintenance, and repairs of roads, footways, bridges, &c., in the year 1895 amounted to £766,915, being £989 less than in the preceding year, and forming, as will be seen by the foregoing summary, 51-29 per cent. of the total presentments, that is, practically about one-half, as is usually the case. The next largest sum is that under the heading miscellaneous, amounting to £231,367, and in this is included the cost of registration of Parliamentary Voters, Jurors' expenses, compensation for malicious injuries, cost of collection of the cess, printing, &c. The presentments for lunatic asylums amounted to £165,945, being £17,165 in excess of the amount in the preceding year, and for prison expenses to £17,337. The

\* The actual number is 337, but two baronies in the county of Carlow are united for purposes of taxation.

cost of the maintenance of prisons in Ireland was formerly borne by the Grand Jury Cess, but under the General Prisons Act, 1877, it is now defrayed from moneys voted by Parliament, and the foregoing sum provides chiefly for the annuities paid to former prison officers, £12,830 being required for this purpose, as against £13,050 in 1894. The presentations for extra police amounted to £21,611, being £4,370 less than in the preceding year.\* The charge for valuation in each county is fixed by the Act 37 and 38 Vic., cap. 70, at the respective amounts given in column 12 of the table on page 23, making a total of £8,000. The presentations under the remaining heads do not call for any special observations, and exhibit no very marked differences from the amounts under the corresponding heads in the returns of the preceding year.

#### POUNDAGE OF GRAND JURY CESS.

The average poundage of the Grand Jury Cess levied in 1895 in each county, and county of a city, and county of a town is given in column 20 of the table on page 23, and it will be seen thereby that the highest average was reached in Kerry, viz., 4s. 6½d., and the lowest in Meath, viz., 1s. 0½d., while the average for the whole of Ireland was 2s. 1d. By provinces, the average cess ranged in Ulster from 1s. 8½d. in Fermanagh to 3s. 5½d. in Donegal, in Munster from 1s. 3½d. in Limerick county of the city to 4s. 6½d. in Kerry, in Leinster from 1s. 0½d. in Meath to 3s. 7½d. in Kilkenny county of the city, and in Connnaught from 1s. 8½d. in Roscommon to 2s. 9½d. in Leitrim.

The average poundages of the cess levied in the preceding year are given in column 21 of the same table for the purpose of comparison.

#### RECEIPTS OF COUNTY AUTHORITIES.

The receipts of each county authority during 1895, with the exception of those of the counties of the cities of Cork, Dublin and Limerick, will be found in a table on page 24 which has been compiled from the abstracts of county accounts furnished by the Auditors of the Local Government Board, and they are summarized as follows:—

RECEIPTS.	£	Per centage of total.
Amount of Grand Jury cess collected, . . . . .	1,265,839	87.63
From the Imperial taxes, . . . . .	126,836	8.61
From local rates or taxes, . . . . .	13,039	.91
From loans, . . . . .	6,397	.44
From other sources (including £14,583 received from the Dogs Licence Duty), . . . . .	28,937	2.01
Total, . . . . .	£1,430,043	100

The fiscal powers of the Grand Juries of the three counties of cities named above have been transferred by special legislation to the respective Municipal Councils, and the receipts on account of the rates levied in lieu of Grand Jury Cess in these counties of cities are included in municipal taxation in table IV., on page 26.

To these three counties of cities Waterford must now be added—the fiscal powers of the Grand Jury having been transferred to the Municipal Council from the 1st of September, 1896, by an Act of last Session, 59 and 60 Vic., cap. cxxv. As bearing on the question of taxation it may be mentioned here that under this Statute the area of the city of Waterford has been enlarged, thereby increasing its valuation for rating purposes, that jurisdiction with respect to roads, bridges, &c., in the added area has been transferred to the Corporation, that additional rating powers have been conferred on that Body, and that by Section 57 the city will participate in the grant provided by the Probate Duties (Scotland and Ireland) Act, 1888, in every year after the 31st of December, 1897.

\* The cost of police in Ireland is referred to on page 17.

† The Statutes, respectively, are 15 & 16 Vic., cap. xxiii., 12 & 13 Vic., cap. 27, and 16 & 17 Vic., cap. xxiv.

The Town Council of another Borough named in the Municipal Corporations (Ireland) Act, 1840, viz., Drogheda, obtained special legislation with respect to their municipality during last Session (59 and 60 Vic., cap. ccxx), but in this case, while the area of the town has been extended, the Grand Jury of the county of the town of Drogheda retain their powers within the old area, and will become the Road Authority in the added area from and after the Summer assizes of 1897.

#### VALUATION OF COUNTIES.

The valuation of each county, and county of a city, and county of a town in Ireland in 1896, and in each of the four preceding years will be found on page 60, from which it may be seen that the total valuation of the country has increased from £14,081,062 in 1892 to £14,395,540 in 1896. The increase, amounting to £315,478, has taken place chiefly in the counties of Antrim and Down, and is mainly attributable to the growth of the city of Belfast, the valuation of which has increased from £716,502 in the former year to £887,281 in the latter, an increase of £170,779. The valuation of Belfast as given herein does not include that of the area added to the city by an Act of last Session, 59 and 60 Vic., cap. cxlv.

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### II.—UNION TAXATION.

#### POOR RATE.

The taxation produced by the Poor Rate levied by Boards of Guardians in Poor Law Unions ranks next in amount to that produced by the Grand Jury Tax. This rate is also a poundage on valuation, and, with the following exceptions, is assessed on occupiers according to the Electoral Division in which the occupied property is situate, there being a distinct rate for each Electoral Division.

The rating of the immediate lessor instead of the occupier is provided for by section 1 of the Act 6 and 7 Vic., cap. 92, in cases where the valuation of the occupied property does not exceed £4, subject to certain exceptions as set forth in the section. Section 4 of this Act provides that immediate lessors shall be rated for houses let in separate apartments or lodgings, and under section 10 of the Act 12 and 13 Vict., cap. 104, persons receiving rent in respect of hereditaments exempt from rating are liable to be rated in respect of such rent to the extent of one-half the poundage rate on the Electoral Division in which the hereditaments are situated. Section 63 of the Act 12 and 13 Vict., cap. 91, provides that, in the City of Dublin, the owner of property of which the valuation does not exceed £8, or which is let to weekly or monthly tenants, or in separate apartments, shall be rated instead of the occupier.

#### NUMBER OF UNIONS, ELECTORAL DIVISIONS, &c.

There are at the present time 159 Poor Law Unions, embracing 3,444 Electoral Divisions, and the average number of divisions in each Union is therefore nearly 22. The greatest number comprised in a Union is 48 in the case of Mullingar, and the smallest 7, in the cases of Castlecomer and Castletown Unions.

In 1895 the valuation of the Unions on which the Poor Rate was assessed varied from £976,025 in Belfast to £10,818 in Belmullet, the average valuation being £89,678.

#### RURAL SANITARY AUTHORITIES.

Under Section 6 of the Public Health (Ireland) Act, 1878, all Boards of Guardians are Rural Sanitary Authorities over such portions of their respective Unions as are not contained in Urban Sanitary Districts, and they levy the necessary rates for carrying out the provisions of the Acts relating to public health in the areas within their jurisdiction as part of the poor rate. The expenses of a rural Sanitary Authority are by section 282 divided into general expenses and special expenses,

the former being payable out of the poor rate of the Electoral Divisions or parts thereof included in the entire sanitary district, according to valuation, the latter being chargeable to some contributory place or contributory places as defined by the section.

Private improvement expenses which a Rural Sanitary Authority may have incurred, or for which they may be liable, can now be provided for by a private improvement rate which the Rural Authority are empowered to make and levy by Section 4 of the Public Health (Ireland) Act, 1896.

#### POUNDAGE OF POOR RATE.

The poor rate levied in the Electoral Divisions for the expenditure of the year ended in 1895 ranged as follows:—

	s. d.	s. d.	
Ulster, . . .	From 0 3 to 5 10		this maximum being reached in the case of one Division.
Munster, . . .	0 6	5 0	
Leinster, . . .	0 2	4 0	
Connacht, . . .	0 6	5 11	
			three Divisions.
			one Division.
			three Divisions.

The average poundage of the total amount assessed in Ulster was 0s. 10½d., in Munster 2s. 0½d., in Leinster 1s. 6d., in Connacht 1s. 7½d.; and the average poor rate for all Ireland was 1s. 5½d.

#### RECEIPTS AND EXPENDITURE OF BOARDS OF GUARDIANS.

The particulars of the collection and expenditure of the poor rate are fully set forth in the Annual Reports of the Local Government Board, and it is not considered necessary to insert here any fuller statement on the subject than the following brief summary, which shows the aggregate receipts of Boards of Guardians, the several purposes to which the poor rate is applied, and the amount expended under each head of outlay in the year ended in 1895.

Receipts and expenditure during the year ended the 29th of September, 1895, exclusive of receipts and payments under the Seed Supply Acts.

RECEIPTS.	EXPENDITURE.
£	£
Poor Rate lodged, . . . . .	1,093,610
Paraffinatory Grants, . . . . .	226,416
Other receipts, . . . . .	84,731
Losses, . . . . .	145,730
	In-Maintenance, . . . . .
	Out-Relief, . . . . .
	Maintenance of Blind and Deaf and Dumb in institutions, and cost of relief in extra hospitals, . . . . .
	Salaries and pensions of officers, . . . . .
	Religious expenses, . . . . .
	All other Poor Relief expenses, . . . . .
	For Relief expenditure, . . . . .
	Medical Charities, Vaccination, and Dispensary Expenses Act, . . . . .
	Domestic Affairs Act (free for examination of Lunatics), . . . . .
	Act for Registration of Births, Deaths, and Marriages, . . . . .
	Public Health Acts, . . . . .
	Burial Grounds, . . . . .
	Supernumerary Acts, . . . . .
	Contagious Diseases (Anatomical) Act, . . . . .
	Payments under National School Teachers' Act, . . . . .
	Payments under the Technical Instruction Act, . . . . .
	Leet Courts Act, . . . . .
	Parliamentary Franchise Act, . . . . .
	Sewers Act, . . . . .
	Ex-Indians Act, . . . . .
	Repayment of Loss, . . . . .
Total, . . . . .	£1,453,310
	Total expenditure, . . . . .
	£1,453,310

The expenditure under the Labourers Acts, Public Health Acts, and other Acts given in the foregoing summary was largely defrayed from loans, and the deduction of the amounts so defrayed gives the net expenditure for poor relief £861,706, and the net total expenditure £1,323,300.

The net expenditure in each Province, and the poundages thereof on valuation are shown in the following table:—

	Poor Relief Expenditure.	Percentage on Valuation.	Total Expenditure.	Percentage on Valuation.	Percentage of expenditure incurred for other purposes than the relief of the poor.
					£
Ulster, . . .	174,077	0 9	290,514	1 3	0 6
Munster, . . .	285,808	1 8	441,779	2 6½	0 10½
Leinster, . . .	304,246	1 3½	451,194	1 10½	0 7½
Connaught, . . .	93,975	1 4½	141,888	2 6½	0 8½
Total, Ireland, . . .	851,906	1 3½	1,885,300	1 10½	0 7½

### III.—MUNICIPAL TAXATION.

### TOWN RATES.

There are at the present time 119 towns in Ireland under municipal government, and, with the exception of Bantry hereafter referred to, they are classified in four tables given in the Appendix, viz. tables IV., V., VI., and VII., in accordance with the Statutes under which the governing bodies were constituted at the time the rates dealt with in these tables were assessed. These Statutes are:—

3 & 4 Vic., cap. 103, under which there are 11 towns governed by Town Councils,

17 & 18 Vic., cap. 103,      to      in      89      in      in      in      in      Commissioners,

9 Geo. IV, cap. 89,      11      12      13      14      15      16      17      18      19

There is one other town, Carrickfergus, referred to on page 15, which is governed by Municipal Commissioners under Section 16 of the first named Act, and section 26 of 6 and 7 Vic., cap. 93, and it is placed in table VII. for purposes of convenience.

The number of towns constituted under the second Statute named above, the Towns Improvement (Ireland) Act, 1854, was increased by two during the year 1896, viz., Bantry, in which the Act was adopted in accordance with the usual procedure in the month of July, and Armagh, to which it was applied from the 1st of November by the Statute 59 & 60 Vic, csp. cccxxxv. Up to the date mentioned Armagh had been constituted under 9 George IV., cap. 82.

The rate levied in towns is a poundage on valuation, and the following are the rating powers conferred on municipal authorities by the Legislature in the three general Acts specified above.

Section 133 of the Act 3 & 4 Vic., cap. 108 the Municipal Corporations (Ireland) Act, 1840, authorizes the Council of a borough to levy a rate on the owners, occupiers or tenants of hereditaments situated therein, subject to the proviso contained in the

section with regard to hereditaments under the value of £5, viz., that only those persons who are rated under the Poor Relief Acts in respect of such hereditaments within the borough shall be liable to pay this rate. Section 10 of the amending Act, 3 & 4 Vic., cap. 109, directs that the maximum borough rate in any borough shall be 1s. in the £, and except in certain cases it limits this rate in boroughs in which the Act 9 Geo. IV., cap. 82, is in force to 3d. The provisions of the Act 17 and 18 Vic., cap. 103, are wholly or partly in operation in six of the towns constituted under the Act 3 and 4 Vic., cap. 108, the remaining five being debarred by Section 100 from adopting it. The municipal Council in each of these five cases, however, possess additional powers of taxation under local Acts.

In towns under 17 & 18 Vic., cap. 103, the Towns Improvement (Ireland) Act, 1854, the rate is made on the occupier where the valuation of the occupied property exceeds £4, and, except in certain cases, on the immediate lessor, when it does not exceed that amount. The rate is limited to 1s., save in those towns where the Commissioners supply water to the ratepayers under the provisions of the Act, and in such cases it is limited to 1s. 6d. Section 63 provides that certain lands, as therein described, shall be rated on one-fourth only of their valuation.

In towns under the Act 9 George IV., cap. 82, the Lighting of Towns (Ireland) Act, 1828, the rate is levied on the owners, occupiers, or tenants of property within the town; and for the purposes of the rate the property is classified as follows:—

Tenements valued at £5 and under £10, in which cases the poundage cannot exceed 6d. in the £, those valued at £10 and under £20, in which it cannot exceed 1d., and those valued at £20 and upwards, in which it cannot exceed 1s. It is also provided that the rate on the class of tenements first mentioned shall be equal to two-thirds of that on those in the second class, and one-half of that on those in the third class, and that the rate on the second class shall be equal to three-fourths of that on those in the third class. Premises under £5 valuation are exempt from rating. There are only six towns at the present time constituted under this Statute, as will be seen above, and, by section 19 of the Towns Improvement Act, its provisions cannot be adopted in any town since the 10th of August, 1854.

As regards the towns constituted under special Acts, the provisions of the Towns Improvement Act, either in whole or part, have been incorporated with the local Act in almost every case.

#### URBAN SANITARY DISTRICTS.

A further classification of the towns as Urban Sanitary Districts, of which there are now 73, Portrush being constituted such by an Act of last Session, 59 & 60 Vic., cap. lxxxvii., and those which are not Urban Sanitary Districts of which the number is 46, will be found on pages 58 and 59. The governing bodies of the former are Urban Sanitary Authorities, and under section 226 of the Public Health Act, 1878, the expenses payable by them in the execution of the Acts relating to public health are defrayed, in the case of the Council of a borough out of the borough fund or borough rate, and in other cases, out of any rate leviable by the governing body throughout their whole district. Urban Sanitary Authorities are also empowered by Section 229 to make and levy a private improvement rate for the purpose of discharging any expenses which they may have incurred, or to which they may become liable, as private improvement expenses.

#### RATES UNDER THE HOUSING OF THE WORKING CLASSES ACT.

The Housing of the Working Classes Act, 53 and 54 Vic., cap. 70, confers certain powers on local authorities in relation to the clearing of unhealthy areas or unhealthy dwellings, and the erection of lodging-houses for the working classes, and the necessary expenses are defrayed out of the local rate as defined in the 1st Schedule to the Act. Section 24 removes for the purposes of Part 1, which deals with unhealthy areas, any limit imposed on or in respect of local rates. Section 42 similarly removes

for the purposes of Part 2, which deals with unhealthy dwelling-houses, any existing limit on local rates, and Section 65 provides that expenses incurred for the purpose of Part 3, which deals with the erection of working classes lodging-houses, shall be defrayed as part of the expenses under the Public Health Act. As regards Town Commissioners who are not Sanitary Authorities, it is provided by Section 29 that their local rate may, with the approval of the Treasury, be increased for the purpose of carrying out Part 3 of the Act.

## POUNDAGE OF TOWN RATES.

The tables on pages 58 and 59, give the town rates levied for the expenditure of the year 1895, and it will be seen thereby that in urban sanitary districts the poundage varied from 6d. in Cootehill and Kilrush to 6s. 5½d. in the city of Cork. This latter is an aggregate poundage, and includes, amongst others, the "General Purposes Rate" levied in lieu of Grand Jury Cess, which appears from column 20 of table 1. of the Appendices to have been 1s. 6d. Similarly in the cases of Dublin and Limerick cities, the respective rates of 1s. 10d. and 5s. 8d. include the rates in lieu of Grand Jury Cess given in the same table—viz., 1s. 4½d. and 1s. 3½d. respectively. The rate of 5s. 4d. in the case of Belfast includes a police rate of 1s. 4d. in the £ on valuations above £20, and 8d. in the £ on valuations of £20 and under, which is levied under the Act 8 and 9 Vic., cap. 142. In the towns which are not urban sanitary districts the rates varied from 4d. in Cookstown to 2s. in Arklow. This latter, however, includes 1s. which the Commissioners are required by section 7 of the Act 45 Vic., cap. 13, to levy as an additional rate to that under the Towns Improvement Act for the repayment of a certain portion of the expenditure incurred in connection with Arklow Harbour.

## TOWNS WHOLLY OR PARTLY EXEMPT FROM RATES.

It will be seen by the tables referred to in the preceding paragraph that no rates were assessed in the following towns:—Carrickfergus, Cahel, Drogoda, Kells, Clonakilty, Team, Belurhet, Callan, Fethard, and Kilkenny. The municipal revenue is derived in each of the first four cases from real property, in the next two from tolls levied at markets and fairs, and in the last four partly from tolls and partly from property. The Corporation of Waterford and the Commissioners of Wicklow are possessed of sufficient income to render the levying of rates for ordinary municipal purposes unnecessary, those given in the table being in each case levied in connection with a supply of water provided by the town Authority. Many towns have a considerable revenue arising from property, market tolls, and other permanent sources of income, and the sums received under these heads, in addition to the produce of the rates assessed are, in every case, set forth in the town returns in the Appendices. In the case of Trim, it may be mentioned, that the property vested in the Commissioners procured the town an exemption from rates until 1894.

The Municipal Commissioners of the town of Carrickfergus, already referred to, have no power to levy rates for ordinary purposes, but by an Act of the Session of 1895, 58 & 59 Vic., cap. lxxi., the area over which they exercise jurisdiction, viz., the County of the Town of Carrickfergus, has been divided into an Urban Sanitary District and a Rural Sanitary District, and the Commissioners have been constituted the Sanitary Authority of each District, and have been invested with power to make a separate rate for each District to enable them to defray the expenditure incurred in carrying the Public Health Act into execution.

## VALUATION, POPULATION, AND AREA OF TOWNS.

The valuation, population, and area of each town, together with the Act or Acts under which each is constituted, will be found on pages 58 and 59.

## ROADS AND STREETS MAINTAINED BY TOWN AUTHORITIES.

The towns in which the roads and streets are maintained by the governing bodies to the exclusion of Grand Juries, together with such county charges as are contributed to from the town rates in these cases, are shown on pages 61 to 64.

## RECEIPTS AND EXPENDITURE OF TOWN AUTHORITIES.

The receipts of the various municipal authorities are grouped together in Part I of the following table to facilitate comparison of the amounts collected by the different classes of town authorities, and they are divided into—(1) rates on real property; (2) tolls and market charges, dues, and fees; (3) from rents and other sources; (4) from borrowed money and the issue of stock; (5) from the Imperial taxes; and (6) from Grand Jury cess, or other local tax.

The various purposes to which town rates are applied are shown in Part II, below.

PART I.—RECEIPTS.

RECEIPTS.	TOWNS UNDER TOWN COUNCILS.	TOWNS HAVING COMMUNICATORS UNDER ACT OF 1884.	TOWNS UNDER LIGHTING AND CLEANING COMMUNICATORS.	TOWNS HAVING COMMUNICATORS UNDER SPECIAL ACTS.	TOTAL RECEIPTS.	PER CENT.
1. Rates on real property, . . .	£475,807	£59,105	£3,370	£104,316	£542,788	49·53
2. Tolls, and Market charges, Dues, and Fees, . . .	£5,405	7,562	51	3,148	£7,175	3·63
3. Rents, and other sources, . . .	172,504	21,338	2,892	13,040	£216,924	16·71
4. From borrowed money and from the issue of stock, . . .	230,294	38,763	5,300	68,443	£342,999	26·43
5. From the Imperial taxes, . . .	25,183	1,563	39	3,941	30,823	2·38
6. From Grand Jury cess, or other local tax, . . .	13,733	2,734	80	553	£17,085	1·32
Total, . . .	£61,021	£31,293	£12,142	£193,341	£297,797	100

It appears from this table, that of the total receipts of town authorities in Ireland—£1,297,797—£642,788, or 49·53 per cent., was from rates on real property; £342,999, or 26·43 per cent., was from money borrowed on the security of the rates and realized by the issue of stock; £216,924, or 16·71 per cent., was from rents and other sources; £7,175, or 3·63 per cent., was from tolls and market charges, dues, and fees; £30,823, or 2·38 per cent., was from the Imperial taxes; and £17,085, or 1·32 per cent., was from Grand Jury cess, or other local tax.

PART II.—EXPENDITURE.

EXPENDITURE.	TOWNS UNDER TOWN COUNCILS.	TOWNS HAVING COMMUNICATORS UNDER ACT OF 1884.	TOWNS UNDER LIGHTING AND CLEANING COMMUNICATORS.	TOWNS HAVING COMMUNICATORS UNDER SPECIAL ACTS.	TOTAL EXPENDITURE.	PER CENT.
Payments in respect of borrowed money, and expenditures unclassified, . . .	£437,651	£5,716	£1,112	£105,937	£608,175	45·16
Water supply, . . .	48,237	£5,186	4,134	18,593	105,160	7·93
Paving and repairs of streets, . . .	132,479	10,010	430	20,735	163,507	12·21
County charges paid out of Grand Jury cess by Town Councils, and payments in aid of Grand Jury cess, . . .	72,564	3,070	—	10,153	87,807	6·55
Building, demolition of walls, &c., . . .	59,028	6,930	—	11,793	87,750	6·55
Lighting, including lamps, pipes, &c., . . .	43,095	9,935	1,472	6,361	64,733	4·63
Making sewers or drains, and for other sanitary purposes, . . .	91,624	4,745	247	17,333	113,970	8·31
Cleansing and watering streets, . . .	84,063	5,954	446	6,545	93,108	7·1
Watching, . . .	15,010	360	289	107	15,315	1·17
Total, . . .	£655,370	£34,867	£11,100	£193,340	£1,040,677	100

\* A sum of £1,319 has been excluded here for the reason set forth in the second note on page 30.

## IV.—TAXATION IN DISTRICTS CHIEFLY MUNICIPAL, BUT NOT LEVIED BY MUNICIPAL BODIES.

## (a.) BELFAST WATER RATE.

The Belfast City and District Water Commissioners are empowered to levy the following rates in the Borough of Belfast and the suburban districts,—a domestic water rate not exceeding 1s. 8d. in the pound, and a public water rate equal to one-fourth part of the domestic rate, subject to a proviso that the latter in certain cases shall be only 2d. in the pound. The domestic water rate assessed for the year 1895 was 1s. in the pound.

The receipts and expenditure of the Commissioners, which are included in table VII. of the Appendices for purposes of convenience, are summarized as follows:—

Receipts.	£	Expenditure.	£
Rents, . . . . .	27,918	Water supply, . . . . .	51,818
Money borrowed, . . . . .	140,982	Payments on account of borrowed money, . . . . .	102,888
From local taxes, . . . . .	887	Other expenses, . . . . .	1,990
Other receipts, . . . . .	28,809		
Total, . . . . .	<u>£198,596</u>	Total, . . . . .	<u>£155,876</u>

## (b.) RUTLAND-SQUARE TAX (DUBLIN).

Under the Act 25 George 3, cap. 42 (Ireland), sections 20 and 21, the Governors of the Rotunda Hospital levy a tax on the occupiers of the houses on the east, north, and west sides of Rutland-square for the purpose of lighting those sides of the square, and for keeping the railings of the enclosure in repair, the balance to be applied towards the maintenance of the hospital. This tax is not a poundage on valuation like all other taxes on real property dealt with in these returns, but is a charge on each house in the square of 1s. 9d. per foot of the frontage thereof, together with a fixed annual payment by the residents for each light or lamp in front of their houses. These are calculated to produce annually a sum of £307 19s. 1d., of which there was received in 1895 £380 17s. 9d., £120 17s. 0d. being applied to purposes of lighting and £160 0s. 9d. in aid of the hospital. The receipts and expenditure in this case are also included in table VII.

## (c.) TAXATION IN AID OF THE COST OF THE DUBLIN METROPOLITAN POLICE.

Under Section 4 of the Act 1 and 2 Vic., cap. 25, a rate of 2d. in the pound on valuation is assessed within the police district of Dublin Metropolis, as defined in the Act, in aid of the cost of the Dublin Metropolitan Police, and the amount produced thereby, together with the sums received from pawnbrokers' licences, publicans' certificates, &c., which were paid over to the Treasury for the year ended the 31st of March, 1895, are given in table VIII., of which the following is a summary:—

	£	£
Rates on houses and land, . . . . .	36,968	
Carriage duty, . . . . .	3,875	
		39,943
Taxes peculiar to Dublin:—		
Pawnbrokers' licences, . . . . .	4,508	
Publicans' and pedlars' certificates, . . . . .	525	
		5,033
Taxes connected with police courts rather than with police:—		
Fines and penalties from police courts, . . . . .	3,374	
Fees from police courts, . . . . .	1,654	
		5,028
Total, . . . . .		<u>£50,904</u>

The cost of police in Ireland is charged on Imperial not local funds, but there are certain sums produced by local taxation in addition to the foregoing which are applied in aid of the amounts annually voted by Parliament for the maintenance of police.

As regards the Royal Irish Constabulary, payments are only made from local sources to the extent of one-half the cost of an extra force where such is required, and it will be seen by table I. in the appendix that the presentations passed by Grand Juries in 1895 for the maintenance of extra police in counties amounted to £21,811.

The only charge on town rates for police occurs in the cities of Belfast and Londonderry, and in each case it is for one-half the cost of an extra force, and for the discharge of the duties of a night watch performed by the constabulary. The cost of police to those cities is regulated, respectively, by the Acts 28 and 29 Vic., cap. 70, and 33 and 34 Vic., cap. 83, and it amounted in Belfast to £13,510 for the year 1895. The sum of £29 is given under the head of "watching" in the accounts of the City of Londonderry for the same year.

The total charge to local rates in Ireland for the cost of police in 1895 may therefore be set down as amounting possibly to £86,000, while the sums voted by Parliament for the two branches of police service for the year ended in March, 1896, amounted to £1,469,639, viz., £94,178 for the Dublin Metropolitan Police, and £1,375,461 for the Royal Irish Constabulary.

#### (d) TAXATION IN CONNECTION WITH THE PORT AND DOCKS BOARD, DUBLIN.

It is enacted by the Statute 17 Vic., cap. 22, that the cost of preserving and repairing certain quay walls and bridges in the city of Dublin shall be provided by a tax to be levied within the police district of the Metropolis, and by a further Statute, 39 and 40 Vic., cap. lxxiv., that the repayment of a loan obtained thereunder for the erection and maintenance of two new bridges shall be effected by means of a "bridge rate" to be levied upon the "bridge area," which is defined as comprising the Dublin Metropolitan Police District, the portion of the township of New Kilmainham which is not comprised in the Metropolitan Police District, the township of Clontarf, and a part of the county of Dublin as therein described, called the "intermediate district." It is also provided by the latter Act that the bridge rate shall cease to be imposed when the loan obtained for the erection of the bridges referred to shall have been discharged, and that thenceforward the provisions of the first named Act, as above mentioned, shall apply in regard to their maintenance. The two rates in question usually amount to about 2d. in the pound on valuation, and the lodgements made in respect thereof to the credit of the Port and Docks Board during 1895 amounted to £8,742, as may be seen by table IX. of the Appendices.

The loan obtained for the erection of the two bridges amounted to £118,765, of which there had been repaid at the end of 1895 a sum of £79,933.

#### (e) COURT LEET PRESENTMENTS.

It has been ascertained that the only Court Leet in Ireland which has not actually ceased to exist is that in the Manor of Kilbultag, including the town of Lisburn, but as the taxation formerly imposed by this Court Leet for the maintenance of the old Manor roads is now provided by Grand Jury Cess, and as the markets, reservoirs, water supply, &c., which had been maintained by Court Leet presentments have been sold to the Town Commissioners of Lisburn, the Court has become practically obsolete through disuse.

### V.—RECEIPTS OF BURIAL BOARDS.

By Section 160 of the Public Health (Ireland) Act, 1878, 41 & 42 Vic., cap. 52, it is enacted that the Sanitary Authority of each Sanitary District, except towns or townships having Commissioners under local Acts, shall be the burial board for such district, and that the Guardians of the union or unions in which the towns or townships referred to may be situate shall be the burial board in such cases.

The receipts and expenditure of rural and urban burial boards are included, respectively, in those of Boards of Guardians, and in the town returns given herein, and the details of the receipts and expenditure of the burial boards are given in table XI. of the Appendices.

### VI.—TAXATION ARISING FROM FEES, STAMPS, FINES, DOGS' LICENCE DUTY, &c.

This species of taxation is applied to the remuneration of officers of local courts, and in some instances is applied in aid of Grand Jury Cess and Town Rates, as shown hereinafter.

As regards the officers styled Clerks of the Peace and Clerks of the Crown, whose salaries are charged on local rates, it should be stated that there are now only 14 of the former and 13 of the latter, the County Officers and Courts (Ireland) Act, 1877, having made provision for the uniting of these two offices by His Excellency the Lord Lieutenant when a vacancy occurs in either, and for the appointment to the united office of a person to be styled Clerk of the Crown and Peace, whose salary is paid out of funds provided by Parliament.

(a.) *Clerks of the Peace.*

	£
Salaries and emoluments from Grand Jury cess,	8,912
Fees and emoluments other than from cess or Imperial taxes,	2,415
Received from the Imperial taxes,	1,038
 Total,	 £12,365

(b.) *Clerks of the Crown.*

	£
Salaries and other payments from Grand Jury cess,	5,056
Emoluments from the Imperial taxes,	1,032
Other emoluments,	310
 Total,	 £4,408

(c.) *Petty Sessions Clerks.*

The receipts from Petty Sessions stamps and Crown fines and the application thereof are shown in the following summary:—

RECEIPTS.	£
Product of Petty Sessions stamps,	24,111
Product of Crown fine,	25,845
Dividends,	5,821
Amount transferred from Dogs' Act fund,	26,180
 Total,	 £80,937
APPLICATION.	£
Officers of local courts,	70,902
Treasurers of Boroughts, and private parties,	8,050
Royal Irish Constabulary fund,	1,747
Cattle Diseases account,	135
 Total,	 £80,804

The salaries and retiring allowances of the clerks of Petty Sessions are charged on the fund produced by Crown fines and the sale of Petty Sessions stamps, and to secure the fund from variation in consequence of fluctuation in the amounts received from these sources, the Registrar of Petty Sessions clerks is authorized by the Act 44 & 45 Vic., cap. 18, to deduct from the Dogs' Licensee Duty, mentioned in the next section, such sum as the Lord Lieutenant may order for any one year, and to add it to the fund.

(d.) *The Dogs' Licence Duty.*

The collection of the dogs' licence duty is entrusted to the Petty Sessions clerks, and a return of it is made to Parliament by the Registrar of Petty Sessions clerks, so that an abstract only is given in table XV. A considerable part of the remuneration of Petty Sessions clerks is derived from the dogs' licence duty, as mentioned in the preceding section. The surplus of the duty, after providing for the cost of collection is paid over in aid of Grand Jury cess and Town rates.

RECEIPTS.	£
Amount of the Dogs' Licensee Duty,	41,979
Dividends,	389
 Total,	 £42,368
APPLICATION.	£
In aid of Grand Jury cess,	14,588
In aid of Town rates,	1,183
Cost of postage, &c.,	56
Deducted and added to Fines and Fees fund, by order of the Lord Lieutenant,	26,439
 Total dogs' license duty,	 £42,368

## VII.—TAXATION PRODUCED BY TOLLS, DUES, &amp;c.

## (a.) HARBOUR AUTHORITIES.

The receipts and expenditure of the Harbour Authorities are shown in the following summary of table XVI:—

Receipts.	<i>£</i>	Expenditure.	<i>£</i>
Import and export tonnage and ballast dues,	154,719	New works and improvements,	70,575
Harbour, port, anchorage, buoy, and beaconage tolls,	95,652	Repairs and maintenance of works,	86,959
Podage dues,	10,704	Payments in respect of borrowed money,	86,665
Wharf, pier, quay, and dock dues,	50,303	Payments not classed,	45,734
Receipts not classed,	22,477	Interest, salaries, &c.,	102,558
Rents, use of lighter boats, &c.,	65,535	Wages,	33,671
Lighthouse or floating light dues,	818	Salaries,	33,165
Bales of materials,	1,432	Print, such as dredges, buoys, beacons, &c.,	6,059
Money borrowed on bond,	73,948	Lighting harbours, docks, &c.,	5,637
From the Imperial taxes,	18,115	Rents, rates, taxes, &c.,	14,488
From Grand Jury com., or other local tax,	2,013	Law expenses,	1,893
		Repayments through Treasury to Imperial taxes,	—
		Lighthouses and floating lights,	5,647
		Repayments to Grand Jury com.,	—
Total receipts,	<u>£169,617</u>	Total expenditure,	<u>£193,389</u>

## (b.) INLAND NAVIGATIONS.

## (1.) Maintained out of Grand Jury Com.

Receipts.	<i>£</i>	Expenditure.	<i>£</i>
From Grand Jury com.,	2,540	Works,	1,369
Tolls,	219	Salaries and incidentals,	640
Other receipts,	75		
Total receipts,	<u>£2,834</u>	Total expenditure,	<u>£2,009</u>

## (2.) Maintained out of the Imperial taxes, or by receipts from Tolls, &amp;c.

Receipts.	<i>£</i>	Expenditure.	<i>£</i>
Parliamentary grant,	405	Works,	3,185
Tolls,	2,321	Salaries and incidentals,	2,012
Receipts not classed,	2,539		
Total receipts,	<u>£5,463</u>	Total expenditure,	<u>£5,197</u>

## VIII.—RECEIPTS ON ACCOUNT OF MERCANTILE MARINE FUND.

The following is a summary of the receipts on account of the Mercantile Marine Fund given in table XX:—

Light dues,	<i>£</i>	16,576
Fees under Merchant Shipping Act, viz.:—		
On examination of masters and mates,	<i>£</i>	227
On renewal of certificates,	<i>£</i>	8
In respect of the survey of vessels,	<i>£</i>	2,516
		<u>2,751</u>
Total,	<i>£</i>	<u>£19,427</u>

## ARTERIAL DRAINAGE.

*Repayments for Expenditure on Drainage Works executed by Commissioners of Public Works.*

The particulars of these repayments have been supplied by the Commissioners of Public Works. The repayments made by proprietors of lands amounted to £93,774 and the sum repaid out of county cess was £1,731, as may be seen by table XIX. on pages 52 and 53.

*Loans outstanding against local authorities.*

Table XXII. on pages 54 to 57 give the amount due on account of loans by the several town and harbour authorities, joint burial boards, and the Belfast City and District Water Commissioners at the close of the financial year ended in 1895, with the rate of interest payable in each case.

The loans due by Boards of Guardians on the 29th of September of that year will be found summarized at page 21 of the 24th Report of the Local Government Board, and shown in detail in the Appendix thereto at pages 227 to 236.

The following is a summary of the amount due in respect of loans by each class of local authority named in Table XXII., and by Boards of Guardians.

—	Town Councils. £	Commissioners of Local Towns Improvement Act. £	Commission- ers under Section 2 of the Local Improvement Act. £	Commission- ers under Section 3 of the Local Improvement Act. £	Harbour Authori- ties. £	Belfast City and District Water Com- mission- ers. £	Joint Burial Boards. £	Boards of Guardians. £	Total. £
	2	2	2	2	2	2	2	2	2
Balance of loans and amount of stock outstanding at close of financial year ended in 1895.	2,453,006	303,118	36,257	47,078	5,617,731	11,133	1,731	1,731	8,843,960

In addition to the debts of harbour authorities given in column 6 of this table, sums amounting to £15,396 remained due on account of loans advanced to Grand Juries for harbour purposes. The amount due by Boards of Guardians given in column 9, includes £26,658, which will not become payable until the 1st of August, 1897, this amount being the second instalment of the loan advanced under the Seed Potatoes Supply (Ireland) Act, 1895.

*NOTE.—Deductions on account of duplicate entries, &c.*

In the case of Grand Jury taxation the other receipts given on page 10 have been reduced by £14,588, received from the Dogs licence duty, in that of Union taxation the other receipts of Board of Guardians on page 12 have been reduced by £6,789 on account of duplicate entries, and £4,183 received as repayment of relief, while as regards town taxation the other receipts on page 16, viz., £216,934, have been reduced by the following sum:—£5,929 received from Petty Sessions Stamps and Crown fines, £1,285 from the Dogs licence duty, £1,748 from grants or contributions made for specific purposes, and sums amounting to £22,293 which appear twice in the accounts of local bodies, thereby reducing the amount of such receipts to £185,674.

## APPENDICES.

I.—SUMMARY of Grand Jury Cess authorized to be levied in the year 1895 in each County, and County of Grand Juries, and by the City Accountant, or Borough Treasurer.

COUNTIES AND COUNTIES OF CITIES AND OF TOWNS. (1)	RAINS AND BRIDGES.		Court or Borough Incomes, revenue, receipts and expenditure.	County Officer's Incomes, salaries and allowances.	PARISHES SEPARATE.				Incomes, Boroughs, Borough and Incomes Boroughs.	Maj- orities of Local Revenue.				
	Sum.	Replies.			PARISHES SEPARATE.		Other expenses.	Total for overages of parishes and payments to Vestries.						
					Sum.	Replies.								
Armagh.	5,554	48,223	550	6,506	532	—	145	6,527	1,841					
Armagh.	5,551	51,967	664	7,784	95	—	91	1,259	1,779					
Carlow.	—	10,204	95	1,330	915	—	23	865	3,349					
Carrickfergus, Co. of the Town.	29	1,664	—	289	—	—	2	19	199					
Cavan.	460	13,335	239	1,264	173	—	523	921	4,110					
Clare.	846	64,847	618	2,151	827	—	290	1,539	3,458					
Cork.	10,274	64,000	1,148	6,693	1,937	90	577	8,855	30,001					
Cork, County of the City.	—	—	879	149	550	—	40	2,748	1,610					
Donegal.	1,613	26,159	820	6,478	599	—	800	1,330	4,207					
Down.	1,987	54,034	807	3,907	810	—	113	3,847	2,003					
Drogheda, County of the Town.	465	350	291	558	48	4	9	258	86					
Dublin.	9,811	51,123	—	4,945	205	—	80	4,500	8,311					
Dublin, County of the City.	—	—	186	3,058	1,786	42	—	18,826	31,734					
Fermanagh.	176	21,807	49	1,818	860	—	119	1,045	1,892					
Galway.	237	21,851	280	8,109	169	—	200	2,039	3,213					
Galway, County of the Town.	—	935	—	659	—	—	25	717	154					
Kerry.	739	15,227	665	1,226	763	—	597	2,586	8,319					
Kildare.	180	36,181	390	3,307	48	—	88	431	1,840					
Kilkenny.	—	23,947	480	3,483	647	—	69	1,697	2,630					
Kilkenny, County of the City.	39	123	187	307	43	—	2	585	349					
Clare.	378	15,204	85	361	351	—	198	904	2,733					
Laois.	—	782	3,674	291	3,285	338	—	148	698	2,349				
Limerick.	1,471	25,748	716	4,488	879	—	64	1,639	3,963					
Limerick, County of the City.	—	—	59	176	186	—	33	1,379	1,964					
Londonderry.	1,896	25,330	119	4,367	391	—	97	1,904	3,120					
Longford.	—	125	3,293	260	1,250	143	—	88	1,258	3,218				
Louth.	372	21,273	260	1,819	233	—	79	961	3,100					
Mayo.	179	20,793	59	2,279	584	—	268	5,349	638					
Meath.	837	37,868	569	3,880	277	—	139	1,218	2,973					
Monaghan.	350	14,206	184	6,906	688	—	93	3,224	3,289					
Queen's County.	472	14,386	229	1,220	258	6	20	1,039	3,468					
Roscommon.	201	10,500	247	1,946	67	—	171	1,686	2,303					
Sligo.	—	1,021	11,474	36	1,897	233	—	69	6,691	2,125				
Tipperary, North Riding.	549	20,473	109	2,435	334	—	207	840	3,618					
Tipperary, South Riding.	585	25,288	809	6,681	557	—	196	955	4,388					
Tyrone.	8,062	34,223	257	8,389	415	—	290	1,654	3,003					
Waterford.	572	16,115	228	5,238	397	—	97	129	2,053					
Waterford, County of the City.	44	96	388	414	85	—	—	913	1,641					
Westmeath.	482	11,815	199	1,410	183	—	90	853	1,779					
Wexford.	—	1,994	23,006	145	3,244	89	—	—	1,791	1,674				
Wicklow.	34	21,817	40	1,282	356	—	80	448	6,103					
	Total.	47,638	715,229	10,646	68,335	12,830	53	4,439	85,199	165,963				

## APPENDICES.

of a city and County of a town, compiled from returns furnished by County Treasurers, Secretaries in the cases of the Counties of the cities of Cork, Dublin, and Limerick.

DEPARTMENTS.				Folio, for Writings and Invoices.	Bills of Exchange.	Amount of present- ments.	Amount of represent- ments, and other credita.	Net amount of Cess in Inches.	Average percentage of County Cess in 1864.	Average percentage of County Cess in 1865.	COUNTIES AND CITIES OF IRELAND AND OF TOWNS, (1865)	
To Government.		Per inches.	Per inches and Inches and Inches.	To others than Government.		To others than Government.		To others than Government.		To others than Government.		
Per inches.	Per inches.	14	15	16	17	18	19	18	19	20	21	
4	4	4	4	4	4	4	4	4	4	4	4	
50	420	1,465	4,837	275	6,459	60,231	36,629	68,333	5 2	5 3	Astrum.	
505	215	2,350	—	214	4,889	42,862	7,214	35,188	5 0	5 1	Armagh.	
19	79	303	—	24	4,186	12,315	1,352	17,038	5 3	5 4	Carlow.	
—	10	305	—	5	251	3,496	9	3,447	6 3	5 4	Cork, County of the City.	
—	200	1,246	—	145	4,765	26,887	3,487	24,086	1 5	1 6	Cork, Co.	
5,427	225	2,266	—	204	15,869	59,386	11,266	46,309	5 0	5 1	Cork.	
3,038	405	1,619	—	145	20,043	322,841	35,418	192,618	9 4	9 5	Cork.	
—	76	651	—	48	2,381	11,492	482	11,089	1 6	1 5	Cork, County of the City.	
—	230	1,020	—	279	11,480	25,871	4,286	21,593	5 0	5 1	Daneg.	
84	385	1,173	1,080	243	14,292	73,506	6,717	73,081	1 5	1 6	Down.	
—	20	540	—	10	194	6,033	156	5,877	6 1	5 2	Dromore, County of the Town.	
5	260	655	—	49	4,544	25,720	12,674	25,517	5 1	5 2	Dublin.	
—	300	1,103	—	—	9,137	56,394	9,145	47,049	1 4	1 5	Dublin, County of the City.	
—	160	631	—	72	3,384	22,898	2,982	18,015	1 3	1 4	Fermanagh.	
1,251	440	5,759	—	249	4,551	42,703	8,840	41,863	1 10	9 11	Galway.	
—	30	223	—	42	160	4,822	18	4,704	3 8	3 9	Galway, County of the Town.	
4,537	285	6,398	—	219	24,173	74,235	9,810	84,390	4 6	5 0	Kerry.	
59	160	222	—	27	1,284	20,065	5,220	21,285	1 3	1 4	Kilkenny.	
—	185	1,447	—	50	1,423	35,587	5,835	31,581	1 10	1 11	Kilkenny.	
2	39	152	—	35	744	2,839	2	5,134	3 7	3 8	Kilkenny, County of the City.	
—	148	2,253	—	210	3,080	94,812	1,003	93,213	1 10	1 9	Kilkenny, County of the City.	
—	160	1,001	—	102	8,132	22,774	4,689	16,285	2 9	2 10	Laois.	
3,281	940	1,882	—	120	8,764	85,648	1,080	84,568	9 4	10 11	Limerick.	
—	40	225	—	78	403	4,912	904	4,408	1 32	0 33	Limerick, County of the City.	
—	205	6,474	—	80	6,873	82,147	4,875	46,871	3 7	3 8	Longford.	
—	140	274	—	48	1,074	15,182	1,175	15,220	1 3	1 4	Longford.	
—	102	1,808	—	51	1,406	20,827	3,010	18,817	1 11	1 12	Louth.	
—	350	3,207	—	140	2,753	37,288	480	36,823	9 4	9 5	Mayo.	
—	180	1,204	—	64	1,782	60,866	9,012	58,854	1 0	1 1	Meath.	
—	140	1,030	—	39	1,085	21,404	1,450	20,554	1 11	1 12	Meath.	
—	145	211	—	106	2,083	26,350	5,030	24,328	1 10	1 11	Monaghan.	
2	330	5,302	—	120	3,189	28,104	5,206	24,895	1 32	1 33	Queen's County.	
—	210	1,690	—	50	3,248	24,116	2,006	22,112	3 10	3 11	Roscommon.	
64	180	1,118	—	106	1,633	31,945	1,540	26,705	3 2	3 3	Sligo.	
1,734	905	1,235	—	102	8,559	45,955	4,050	29,875	3 1	3 2	Tipperary, North Hil- lary.	
148	273	451	—	100	18,220	64,842	7,609	57,241	3 7	3 8	Tipperary, South Hil- lary.	
597	160	9,634	—	57	14,154	93,070	3,304	86,666	2 8	2 9	Waterford.	
—	26	184	1,375	39	874	2,729	325	8,867	3 8	3 9	Waterford, County of the City.	
—	120	1,031	—	40	3,288	22,325	3,656	18,772	1 3	1 4	Wexford.	
280	195	1,224	—	8	1,247	20,389	104	18,585	2 8	2 9	Wexford.	
—	179	5,811	—	48	3,896	23,306	3,244	21,282	1 8	1 9	Wicklow.	
30,813	8,920	86,466	7,350	4,389	221,547	1,483,381	171,023	1,253,213	3 1	3 2	Total.	

#### RECEIPTS AND EXPENDITURE

II.—SUMMARY, showing the amount of Grand Jury fees, and other receipts, in each County  
by the Auditors of the

County (Co.)	Balance in favour	RECEIVED.										
		County Gas Board W.L. Treasurer	Probate Debt Officer	Other receipts from Liberators for special purposes	From Treasurer for excesses of process fees and allowances	From Local Rate Board	Loan	Other receipts	Total receipts	Balance opened	Draw	
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
Ardagh,	—	—	—	—	—	—	—	—	—	—	—	—
Armagh,	—	—	—	—	—	—	—	—	—	—	—	—
Carlow,	—	—	—	—	—	—	—	—	—	—	—	—
Carrickfergus, Co. of the Town,	834	8,666	388	—	—	181	223	—	336	31,136	—	31,136
Cavan,	—	—	—	—	—	—	—	—	—	—	—	—
Clare,	—	—	—	—	—	—	—	—	—	—	—	—
Cork,	—	—	—	—	—	—	—	—	—	—	—	—
Derrygall,	—	—	—	—	—	—	—	—	—	—	—	—
Derry,	—	—	—	—	—	—	—	—	—	—	—	—
Drogheda, Co. of the Town,	160	12,712	96	—	—	—	26	317	96	32,348	—	32,348
Dublin County,	—	—	—	—	—	—	—	—	—	—	—	—
Fermanagh,	—	—	—	—	—	—	—	—	—	—	—	—
Galway,	—	—	—	—	—	—	—	—	—	—	—	—
Galway, Co. of the Town,	79	3,061	91	—	—	—	—	—	—	—	—	—
Kerry,	—	—	—	—	—	—	—	—	—	—	—	—
Kilkenny,	—	—	—	—	—	—	—	—	—	—	—	—
Kilkenny, Co. of the City,	387	5,021	91	—	—	—	—	—	—	—	—	—
King's County,	—	—	—	—	—	—	—	—	—	—	—	—
Laois,	—	—	—	—	—	—	—	—	—	—	—	—
Limerick,	—	—	—	—	—	—	—	—	—	—	—	—
Londonderry,	—	—	—	—	—	—	—	—	—	—	—	—
Louth,	—	—	—	—	—	—	—	—	—	—	—	—
Mayo,	—	—	—	—	—	—	—	—	—	—	—	—
Meath,	—	—	—	—	—	—	—	—	—	—	—	—
Monaghan,	—	—	—	—	—	—	—	—	—	—	—	—
Queen's County,	—	—	—	—	—	—	—	—	—	—	—	—
Roscommon,	—	—	—	—	—	—	—	—	—	—	—	—
Sligo,	—	—	—	—	—	—	—	—	—	—	—	—
Tipperary, North Riding,	750	21,004	2,218	—	—	1,688	126	—	429	31,212	—	31,212
Tipperary, South Riding,	4,514	39,073	3,400	—	—	4,781	361	—	826	44,580	—	44,580
Tyrone,	—	—	—	—	—	—	—	—	—	—	—	—
Waterford,	—	—	—	—	—	—	—	—	—	—	—	—
Waterford, County of the City,	365	4,454	1	—	—	—	—	—	—	—	—	—
Wexford,	—	—	—	—	—	—	—	—	—	—	—	—
Wicklow,	—	—	—	—	—	—	—	—	—	—	—	—
Total, 1895,	—	167,361	1,360,826	9,115	11,303	14,303	10,329	4,307	19,337	1,431,048	369	1,431,048
—	—	167,361	1,361,426	9,414	11,448	13,049	12,367	4,309	19,374	1,436,185	1,394	1,436,185
Increase,	—	—	—	46,023	24,501	—	484	327	—	5,055	55,315	—
Decrease,	—	—	—	—	—	2,003	—	—	3,322	—	—	3,322

\* At the time the above table was sent to the printer, the accounts of the society of the city of Waterford, following  
2018.—The accounts referred to in the foregoing observations had not been furnished for audit.

2001a.—The resources referred to in the foregoing observations had not been furnished for 2001a.

during the year 1885, with the expenditure thereof, prepared from the abstracts furnished Local Government Board.

EXTRACTS.											Governor. (£)
Balance opened.	Payments made on specie and government.	Payments on Government Orders for provisions and otherwise.	Payments to contractors and at lease.	Payments in respect of hired provisions.	Minis- teries.	Total expenditure.	Balance in funds.	Total.	Ex- penditure.	Ex- penditure.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
£	£	£	£	£	£	£	£	£	£	£	
—	10,074	647	1,778	—	—	10,228	3,720	10,024	Ardagh.		
—	10,300	215	—	—	—	10,500	4,307	10,203	Armagh.		
—	10,340	259	—	—	—	10,500	1,000	10,300	Cavan.		
—	2,000	1	—	—	—	2,000	100	1,940	Carrickfergus, Co. of the Town.		
—	22,031	300	—	300	—	24,771	3,073	21,377	Cavan.		
—	10,280	972	—	—	—	10,280	10,000	700	Clerk.		
—	10,218	1,902	—	—	—	10,218	10,000	10,171	Cork.		
—	61,129	393	—	—	—	64,722	7,149	61,370	Donegal.		
—	74,250	200	967	—	—	75,380	5,500	61,372	Derry.		
—	5,260	49	477	—	—	5,118	218	5,024	Drogheda, Co. of the Town.		
—	61,000	245	—	342	30	62,777	10,229	51,545	Dublin County.		
—	21,079	69	—	—	—	21,548	1,000	20,549	Fermanagh.		
—	47,351	200	323	304	119	50,146	10,000	49,348	Galway.		
—	8,754	72	—	—	—	9,000	200	8,624	Galway, Co. of the Town.		
—	75,078	865	—	—	—	75,943	7,070	61,228	Kerry.		
—	32,604	940	—	—	20	34,136	5,715	31,200	Clare.		
—	24,009	77	—	—	24	24,770	3,000	22,770	Kilkenny.		
—	3,612	19	—	—	—	3,704	340	3,522	Kilkenny, Co. of the City.		
—	10,613	262	—	—	—	12,873	4,000	10,744	King's County.		
—	31,377	135	—	—	—	34,602	2,600	31,000	Laois.		
—	27,680	104	—	—	8	28,580	6,119	22,380	Limerick.		
—	45,237	263	400	—	—	46,802	1,700	40,794	Londonderry.		
—	14,610	386	—	—	8	14,710	964	14,622	Londond.		
—	20,403	200	—	—	47	20,720	4,840	19,880	Louth.		
—	21,436	104	—	79	99	22,343	3,047	21,280	Mayo.		
—	31,148	186	—	—	—	31,926	1,200	27,554	Meath.		
—	27,506	120	—	—	—	31,004	1,500	26,507	Monaghan.		
—	20,770	534	1,050	—	60	27,301	3,377	20,323	Queen's County.		
—	27,407	412	—	—	—	27,806	4,816	20,186	Roscommon.		
—	22,942	126	—	—	—	24,867	3,200	21,628	Sligo.		
—	29,559	706	147	—	—	30,118	1,602	28,552	Tipperary, North Riding.		
—	22,428	932	—	—	1	23,348	1,004	22,553	Tipperary, South Riding.		
—	22,119	23.0	—	—	1	23,038	1,001	21,531	Tyrone.		
—	20,043	320	—	—	—	20,363	1,400	18,743	Waterford.		
—	8,270	18	—	—	—	8,371	—	8,271	Waterford, Co. of the City.		
—	21,580	369	—	—	—	21,757	1,000	20,877	Wexford.		
—	20,476	215	—	—	87	20,828	1,900	19,911	Wexford.		
—	20,223	130	—	—	—	20,403	4,200	19,722	Wicklow.		
£1	1,260,963	11,272	7,267	3,710	1,040	1,260,003	100,000	1,060,963	Total, 1885.		
£15	1,260,000	10,985	8,261	3,169	1,059	1,260,000	100,000	1,060,000	= 1884.		
£08	—	—	—	86.	—	—	20,000	20,000	Decrease.		
—	3,077	3,416	394	—	848	6,294	—	—	Decrease.		

The Revenue Account of 1884 had not been furnished for audit, and the figures for 1884 had therefore to be inserted.

When these Returns of local taxation were finally sent to press on the 10th of December, 1886.

## RECEIPTS AND EXPENDITURE

III.—POOR RATE.—The SUMMARY STATEMENT of the receipts and

IV.—TOWN COUNCILS.—SUMMARY STATEMENT showing the receipts

(NOTE.—The terms in this table are those named in the Act 3 and 4 Vict., cap. 108, schedule A.)

## RECEIPTS.

CITIES AND CORPORATE TOWNS, ARRANGED IN PARISHES, (11)	Balance at beginning of the year and additions made during the year.	RECEIPTS.									
		Borough rate.	Improvement rate.	Road rate.	Other rates.	From Poor rate in lieu of poor rate 4s.	From the poor rate.	From poor rate in lieu of poor rate 4s.	From poor rate in lieu of poor rate 4s.	From poor rate in lieu of poor rate 4s.	From poor rate in lieu of poor rate 4s.
Leinster.	£	£	£	£	£	£	£	£	£	£	£
Drogheda.	-	-	-	-	-	-	-	47	284	853	-
Dublin.	-	-	129,183	-	30,000	42,550	3,300	6,321	8,436	1,810	-
Kilkenny.	-	-	-	-	-	-	-	70	-	1,319	-
Wexford.	-	1,254	735	1,294	-	1,250	-	115	61	88	-
Munster.											
Cloonmel.	-	8,232	633	-	-	-	-	122	-	36	-
Cork.	-	1,154	803	22,066	-	4,672	18,254	2,060	-	7,667	569
Limerick.	-	-	-	14,042	-	-	-	4,106	1,661	-	100
Waterford.	-	-	-	-	-	5,813	-	150	-	431	2,284
Ulster.											
Belfast.	-	8,903	35,879	117,248	-	30,974	-	6,469	7,382	9,358	-
Londonderry.	-	-	-	14,600	-	-	-	779	-	2,187	-
Connacht.											
Sligo.	-	-	3,250	-	-	1,645	-	234	-	1,930	-
Total, 1893.	-	15,792	38,818	268,454	-	54,722	52,716	18,165	15,738	90,396	4,595
= 1894.	-	8,377	45,723	253,677	-	56,918	17,099	18,586	18,732	81,779	4,285
Increase.	-	16,485	-	-	-	14,814	-	11,567	-	-	-
Decrease.	-	-	5,858	28,823	-	-	223	-	3,094	2,162	79

## EXPENDITURE.

CITIES AND CORPORATE TOWNS, ARRANGED IN PARISHES, (11)	Balance at beginning of the year and additions made during the year.	EXPENDITURE.							
		Improvement of Taxes for the removal of houses, walls, &c.	Paving and repairing streets.	Cleaning and watering streets.	Lighting, including lamps, gas, &c.	Washing.	Water supply.	Constructing, repairing, or cleaning sewers 	
								£	£
Leinster.	£	£	£	£	£	£	£	£	£
Drogheda.	-	740	100	707	591	554	811	144	79
Dublin.	-	-	30,817	63,307	45,898	15,931	-	28,061	14,713
Kilkenny.	-	4,450	-	371	388	391	31	158	94
Wexford.	-	-	-	486	214	326	-	281	327
Munster.									
Cloonmel.	-	1,142	-	555	-	483	-	467	-
Cork.	-	-	1,200	9,971	5,479	4,738	-	5,733	9,263
Limerick.	-	1,034	1,043	8,181	8,780	1,066	1,066	8,120	4,778
Waterford.	-	4,339	588	1,656	569	1,312	-	8,223	387
Ulster.									
Belfast.	-	-	44,035	47,583	26,190	17,068	18,430	-	24,099
Londonderry.	-	645	-	3,738	1,814	3,648	35	828	284
Connacht.									
Sligo.	-	3,048	-	703	229	538	35	363	38
Total, 1893.	-	16,390	38,658	152,479	84,032	45,006	15,610	46,337	48,889
= 1894.	-	44,485	78,018	163,105	93,710	80,183	56,434	78,298	58,166
Increase.	-	-	-	3,254	8,553	-	-	-	-
Decrease.	-	38,977	3,581	-	-	15,556	3,434	50,471	3,479

expenditure of Boards of Guardians will be found on page 12.

and expenditure of Town Councils during the financial year ended in 1895, with the exception of Westclif which obtained its charter of incorporation in 1895.

## RECEIPTS.

Receipts.					Excess or deficit at the close of the year.	Total.	GROSS AND CHAPLAIN TOWNS, ARRANGED IN TOWNS.	(2)
From	Rate and proceeds from local and local taxes.	Money borrowed or received on account of rates, or required by the law of local rates.	Other receipts.	Total receipts.				
£	£	£	£	£	£	£	£	£
-	4,000	-	200	5,200	1,177	5,377	LEOMINSTER.	
864	27,126	42,557	45,430	113,013	30,360	143,373	Douglas.	
-	2,857	-	300	4,157	4,721	9,280	Dublin.	
-	650	-	350	4,700	-	6,350	Kilkenny.	
-	-	-	-	-	-	-	Wexford.	
807	516	-	780	4,276	3,481	5,717	MUSSEY.	
-	3,348	3,006	25,818	83,172	3,970	80,280	Chancery.	
-	394	7,851	18,703	44,348	52	44,360	Cork.	
-	8,474	1,099	1,873	10,446	6,160	20,280	Limerick.	
-	6,028	121,820	33,146	169,143	-	129,000	Waterford.	
-	468	1,326	5,919	20,213	4,000	20,213	UTTERA.	
-	428	100	1,348	4,321	3,750	13,741	Waterford.	
1,103	58,026	224,394	125,328	405,728	40,728	1,424,328	Sligo.	
5,227	22,004	224,775	98,160	324,939	10,208	1,064,939	TOWN, 1895.	
-	204	-	28,126	-	28,126	-	" 1894.	
1,226	-	94,460	-	95,761	-	46,439	INCREASE.	
-	-	-	-	-	-	-	DECREASE.	

## EXPENDITURE.

Expenditure.					Excess or deficit at the close of the year.	Total.	GROSS AND CHAPLAIN TOWNS, ARRANGED IN TOWNS.	(2)
Other ordinary objects.	Rate charge payable from rents or rates, or proceeds of local taxes.	Payments in respect of borrowed money, including interest, etc.	Other expenses.	Total expenditure.				
£	£	£	£	£	£	£	£	£
50	-	987	2,369	5,265	-	5,717	LEOMINSTER.	
14,911	47,002	97,112	47,590	242,204	-	242,204	Douglas.	
354	-	544	5,111	5,655	-	5,166	Dublin.	
50	164	1,096	986	4,582	1,200	5,182	Kilkenny.	
66	554	1,458	1,292	3,108	-	5,310	Waterford.	
8,115	8,523	32,065	17,681	65,869	-	65,869	Chancery.	
418	6,162	12,001	4,438	23,001	-	44,200	Cork.	
606	-	5,067	5,473	10,540	-	25,700	Limerick.	
20,134	7,681	99,378	136,863	415,922	8,180	423,002	Waterford.	
365	-	6,187	10,877	21,062	-	21,487	Sligo.	
88	635	3,785	2,779	9,300	-	13,041	TOWN, 1895.	
43,205	72,194	294,969	260,745	555,773	10,920	1,014,893	" 1894.	
56,104	66,514	241,669	186,657	574,835	18,182	1,063,837	INCREASE.	
4,651	6,373	-	78,066	-	-	-	DECREASE.	
-	-	36,734	-	9,230	4,822	40,432		

## RECEIPTS AND EXPENDITURE OF

V.—TOWN COMMISSIONERS UNDER ACT OF 1854. SUMMARY OF Receipts of Receipts and Expenditure of financial year

TOWNS, ARRANGED IN COUNTIES AND PARISHES, * (£L.)	Balance at the beginning of the year	RECEIPTS										Balance at the end of the year	Balances of the TOWNS	
		RATES FOR GENERAL PURPOSES		STREET LIGHTS		DUTY REVENUE		FROM MANUFACTURE AND TRADE		FROM PROPERTY IN LAWNS, GROVES, AND BENEFITS				
		£	£	£	£	£	£	£	£	£	£	£	£	
Lancashire:														
Carlisle:														
Broughamtown, . . . . .	31	106	—	—	—	—	—	—	—	—	—	24	250	—
Cawood, . . . . .	3,081	5,470	—	—	—	—	—	—	—	—	—	31	131	5,748
Total, . . . . .	3,112	5,576	—	—	—	—	—	—	—	—	—	53	305	11,286
Derbyshire:														
Belper, . . . . .	28	74	—	—	—	—	—	25	—	—	—	14	102	—
Kettley and Ballybreen, . . . . .	413	1,572	—	—	—	—	—	58	—	—	—	57	2,725	—
Total, . . . . .	441	1,646	—	—	—	—	—	83	—	—	—	71	2,827	—
Wiltshire:														
Aldermaston, . . . . .	—	157	—	—	—	—	—	87	9	—	—	50	—	373
Kings, . . . . .	67	119	—	—	—	—	—	94	14	—	—	23	244	—
Newbridge, . . . . .	120	80	—	—	—	—	—	47	18	—	—	65	163	—
Total, . . . . .	197	318	—	—	—	—	—	122	35	—	—	108	630	—
Nottinghamshire:														
Colman, . . . . .	92	—	—	—	—	—	—	51	65	—	—	25	164	—
Total, . . . . .	92	—	—	—	—	—	—	51	65	—	—	25	164	—
King's:														
Prestwich, . . . . .	260	340	—	—	—	—	—	—	—	—	—	12	126	—
Tullock, . . . . .	60	364	—	—	—	—	—	—	—	—	—	59	269	—
Total, . . . . .	320	704	—	—	—	—	—	—	—	—	—	71	495	—
Longford:														
Gowland, . . . . .	52	76	—	—	—	—	—	68	—	—	—	28	994	—
Longford, . . . . .	1	200	—	—	—	—	—	—	—	—	—	112	410	—
Total, . . . . .	53	276	—	—	—	—	—	68	—	—	—	46	1,304	—
Leeds:														
Aire, . . . . .	164	64	—	—	—	—	—	55	—	—	—	16	170	—
Bradford, . . . . .	—	0,388	—	—	—	—	—	443	900	—	—	1,428	0,989	62
Total, . . . . .	164	64	—	—	—	—	—	55	—	—	—	1,428	0,989	62
North:														
Kirk, . . . . .	70	—	—	—	—	—	—	608	—	150	T	24	1,146	—
Norton, . . . . .	58	559	—	—	—	—	—	22	—	—	T	66	912	—
Trim, . . . . .	77	—	—	—	—	—	—	59	—	—	—	20	786	—
Total, . . . . .	205	636	—	—	—	—	—	139	—	—	—	46	1,834	177
Gloucester:														
Maryborough, . . . . .	58	166	—	—	—	—	—	12	—	—	—	45	933	—
Newbold, . . . . .	73	145	—	—	—	—	—	—	—	—	—	28	180	—
Total, . . . . .	131	311	—	—	—	—	—	12	—	—	—	73	1,113	—
Westmorland:														
Alston (pt. in Keswick), . . . . .	1,266	415	—	—	—	—	—	217	—	8,920	68	37	351	3,346
Mallington, . . . . .	200	201	—	—	—	—	—	93	760	4	—	82	3,189	—
Total, . . . . .	1,466	616	—	—	—	—	—	310	—	8,924	72	45	351	3,346
Wrexham:														
Keswick, . . . . .	37	831	—	—	—	—	—	—	—	—	20	171	925	—
Gowf, . . . . .	8	100	—	—	—	—	—	85	0	—	—	32	291	—
Newbold (pt. in Keswick), . . . . .	—	340	—	—	—	—	—	845	—	405	36	344	3,300	—
Total, . . . . .	125	1,271	—	—	—	—	—	—	—	—	58	420	3,300	77
Wirksworth:														
Arlow, . . . . .	128	146	—	159	—	—	—	—	—	—	—	20	400	—
Total in Leicestershire (20), . . . . .	3,184	14,982	—	178	1,076	8,305	11,450	792	937	2,517	31,191	1,012	46,837	480
Moray:														
Cowie, . . . . .	83	204	—	—	549	—	—	40	—	—	8	654	1,700	—
Kinbrace, . . . . .	—	88	—	—	—	—	—	—	—	—	0	38	142	89
Total, . . . . .	83	292	—	—	549	—	—	40	—	—	8	654	1,700	89
Cork:														
Carrick, . . . . .	—	—	—	—	—	—	—	203	8	—	7	294	481	—
Fenway, . . . . .	—	1,571	—	—	154	—	—	—	300	101	90	810	3,022	6,012
Kinsale, . . . . .	—	100	—	—	32	—	—	340	—	38	7	120	651	—
Mallow, . . . . .	—	117	—	—	—	—	—	—	—	20	—	99	928	—
Miltown, . . . . .	—	23	—	—	—	—	—	—	—	—	—	29	223	—
Quin, . . . . .	—	199	—	—	—	—	—	—	—	450	—	100	5,287	5,287
Sally, . . . . .	—	213	40	—	—	868	28	—	—	—	—	42	698	—
Total, . . . . .	—	1,000	—	—	—	—	—	—	—	—	—	508	—	5,287
Kerry:														
Ardgroom, . . . . .	—	929	—	—	—	—	—	—	—	—	31	470	1,206	99
Lisvar, . . . . .	—	1,010	—	—	—	—	—	—	—	—	4	85	1,321	882
Tralee, . . . . .	—	1,301	—	1,098	89	98	—	—	—	—	182	2,539	2,539	876
Total, . . . . .	—	3,320	—	1,098	89	98	—	—	—	—	213	4,780	4,780	876
Limerick:														
Ballyha, . . . . .	—	—	113	—	—	44	—	—	—	—	—	19	374	—
Total, . . . . .	—	—	113	—	—	44	—	—	—	—	—	19	374	82
Tipperary:														
Castledon-Boher, . . . . .	—	501	—	—	—	—	—	12	—	—	6	90	587	—
Cashel, . . . . .	—	557	—	—	—	—	—	4	—	—	0	80	1,286	—
Naas, . . . . .	—	346	978	—	—	—	—	24	—	—	19	71	649	—
Templemore, . . . . .	—	54	108	—	—	—	—	12	—	—	6	49	162	—
Thurles, . . . . .	—	580	670	—	—	—	—	—	—	—	69	851	—	3,051
Tipperary, . . . . .	—	139	319	—	—	—	—	—	—	—	—	193	521	—
Total, . . . . .	—	1,046	978	—	—	—	—	—	—	—	69	1,046	—	3,051
Waterford:														
Dungarvan, . . . . .	—	749	—	508	92	105	200	55	60	494	2,275	1,210	5,420	789
Lismore, . . . . .	—	116	76	—	—	—	—	—	—	—	65	109	—	255
Total in Waterford (20), . . . . .	1,863	9,768	—	6,294	1,283	1,064	790	204	6,637	27,295	2,005	33,205	9,710	

\*See note 60.

Town Commissioners under Towns Improvement (Ireland) Act, 1854 (17 and 18 Vic., c. 103) for the ended in 1860.

EXPLANATION.														TOWNS, DISTRICTS AND PROVINCES, (See)*			
Department of State to which Commission and Wards of each District	Parish and District of Borough	Local Institutions including Schools and Workshops	Charitable and Widening Services	Water Supply	Con- tracting for Furnaces, Gas Engines or Cycles	Other Machinery Objects	Contributions to Crown Expenditure	Expenditure on Improvement and Health	Salaries, Wages, and other Expenditure	Travel- ing Expenses	Balance in Treasury at the Year	Total.					
E.	E.	E.	E.	E.	E.	E.	E.	E.	E.	E.	E.	E.	E.	LEINSTER.			
-	-	61	-	-	-	-	-	-	43	278	748	43	23	Carlow.			
-	210	480	317	32	1	1	8,204	-	-	-	882	13,029	-	11,000	Dublin.		
-	-	-	29	-	-	-	-	-	-	-	-	28	184	7	311	Balbriggan.	
-	-	370	118	-	-	-	354	99	55	384	400	912	2,183	534	2,059	Kilbride and Ballybawn.	
-	-	-	37	14	82	1	1	1	1	1	-	-	-	-	14	187	
-	-	30	61	-	-	-	-	-	-	-	-	-	-	-	181	281	
-	-	21	43	-	-	-	-	-	-	-	-	30	15	15	268	Callan.	
-	-	6	113	48	9	-	47	2	33	36	-	38	177	494	181	845	Kilcullen.
-	-	-	116	-	-	-	-	-	-	-	-	186	385	59	291	Parsonsfield.	
-	-	-	90	-	-	-	-	-	-	-	-	727	84	911	35	910	Tullow.
-	-	-	116	-	-	-	-	-	-	-	-	153	255	125	414	Longford.	
-	-	33	80	19	-	-	406	1,082	390	564	3,744	1,047	6,034	-	5,830	Ardee.	
-	1,000	291	1,000	-	-	-	-	-	-	-	-	65	187	150	282	Dundalk.	
-	51	300	83	105	-	-	101	4	15	-	-	841	1,003	38	1,002	Monaghan.	
-	-	150	147	-	-	-	-	53	14	347	181	548	82	593	Armagh.		
-	-	100	86	-	-	-	88	11	-	-	286	811	-	788	Down.		
-	-	-	71	-	-	-	-	-	-	-	-	38	133	30	258	Newry.	
-	-	6	70	-	-	-	-	-	-	-	-	66	180	74	254	Monaghan.	
-	-	377	301	1	-	-	2,800	94	45	-	571	1,019	8,200	-	8,190	Armagh.	
-	45	187	-	-	-	-	-	-	-	-	105	474	733	948	Monaghan.		
-	-	-	140	86	-	-	358	93	47	-	109	71	113	30	842	Kildare.	
-	112	70	-	-	-	-	-	-	-	-	-	160	254	5	830	Wexford.	
-	220	154	160	-	-	-	93	53	5	-	138	381	1,031	181	1,200	Waterford (part of Kilkenny).	
-	-	30	18	-	-	-	-	-	-	-	147	80	348	201	540	Wexford.	
-	253	3,000	2,010	1,800	-	12,473	1,847	290	1,541	5,133	7,282	27,392	4,855	45,903	Total in Leinster (32).		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	MUNSTER.		
-	-	-	64	467	-	200	-	369	-	845	310	1,218	356	1,078	Clare.		
-	-	28	44	-	-	-	2	5	-	-	50	114	-	282	East.		
-	-	-	40	-	-	-	51	-	18	-	53	208	378	4	462	West.	
-	43	500	150	107	102	50	48	27	56	218	374	2,974	58	9,013	Tipperary.		
-	-	-	126	83	-	-	68	-	14	-	242	188	586	68	721	Carlow.	
-	-	-	140	24	60	-	-	-	-	-	11	160	308	444	Wexford.		
-	-	1,018	810	168	93	1,000	188	65	-	-	110	258	12	344	Monaghan.		
-	-	-	154	-	93	-	-	-	-	-	461	658	275	954	Waterford.		
-	-	-	100	105	-	312	23	45	-	445	810	1,016	-	1,016	Kerry.		
-	-	264	27	50	-	579	-	-	-	414	110	987	-	1,038	Limerick.		
-	-	-	81	-	-	-	-	-	-	-	118	603	2,778	8,145	Trinity.		
-	50	180	87	-	-	-	19	-	86	-	35	104	581	345	978	Tipperary.	
-	37	-	160	108	-	-	-	-	-	-	244	928	1,041	975	Carlow.		
-	523	110	-	-	-	-	-	-	-	-	119	118	600	178	773	Monaghan.	
-	8	22	10	-	-	-	6	8	-	-	10	58	153	223	Waterford.		
-	487	83	100	-	-	-	1	21	-	-	94	167	888	280	1,101	Tipperary.	
-	39	110	104	78	-	-	-	-	-	-	141	506	140	848	Waterford.		
-	100	171	123	88	-	450	85	2	-	296	918	2,744	-	3,033	Waterford.		
-	-	86	83	-	-	-	-	-	-	-	104	151	-	255	Waterford.		
-	815	8,013	1,729	860	2,423	804	368	1,019	6,396	8,281	23,358	1,878	91,108	Total in Munster (33).			

## RECEIPTS AND EXPENDITURE OF

V. (continued).—SUMMARY of Returns of Receipts and Expenditure of Town Commissioners under

NAME, ADDRESS OF COUNCIL AND TOWNSHIP YEAR	Balance in favour of the Commissioners at the beginning of the year	REVENUE.											Balance against the Commissioners at the end of the year	Excess against or deficiency
		Balance for general purposes	Rate of tax	Other revenue	From market, trading etc.	From Post Office, Telegraph etc.	Received on order of Rate	Post Office and Telegraph etc.	Other receipts	Total receipts				
Ulster.														
Antrim.	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Antrim, . . . . .	1	85	—	—	—	—	—	—	—	16	101	—	111	—
Ballymena, . . . . .	971	664	—	4,000	—	—	—	—	—	112	5,200	—	6,463	—
Ballymoney, . . . . .	4	664	—	—	—	46	—	—	—	6	709	—	766	—
Larne, . . . . .	558	570	—	548	—	—	—	—	—	156	1,583	—	1,587	—
Lisburn, . . . . .	240	5,091	—	84	713	44	15,630	20	10	443	21,933	—	20,263	—
Portrush, . . . . .	34	538	—	—	—	—	—	—	—	13	968	—	299	—
Armagh.														
Keady, . . . . .	28	72	—	—	46	16	—	—	—	46	155	—	202	—
Portadown, . . . . .	158	8,065	—	8,286	976	812	3,800	—	400	10,018	505	32,663	—	32,663
Tandragee, . . . . .	—	1,910	—	—	775	100	—	—	—	260	3,411	400	3,501	186
Cavan.														
Ballyshannon, . . . . .	543	—	—	—	165	139	—	—	—	31	385	—	589	—
Carrick, . . . . .	58	310	—	—	—	114	—	—	—	31	403	—	481	—
Castlederg, . . . . .	27	216	—	—	—	—	—	—	—	17	153	—	530	—
Donegal.														
Ballyshannon, . . . . .	8	100	—	—	—	—	—	—	—	25	155	—	161	—
Letterkenny, . . . . .	37	233	—	—	—	—	—	—	—	37	279	—	327	—
Down.														
Bushbridge, . . . . .	31	610	—	—	602	3	—	—	33	81	1,149	26	1,245	46
Bunbeg, . . . . .	—	9,341	—	89	—	89	4,000	—	33	41	5,755	—	6,026	496
Dowdpatrick, . . . . .	—	297	—	—	—	1	—	—	—	46	240	—	319	21
Drumore, . . . . .	52	773	—	—	921	10	—	—	7	28	287	—	369	—
Gillan, . . . . .	5	90	—	—	—	—	—	—	—	10	49	—	49	—
Holywood, . . . . .	640	496	—	811	—	48	—	98	13	811	1,365	—	1,365	—
Newtownards, . . . . .	—	510	—	—	373	—	500	00	33	846	1,077	600	2,556	600
Warrenpoint, . . . . .	90	216	—	159	11	60	—	—	0	90	763	—	825	—
Londonderry.														
Colehill, . . . . .	963	1,871	—	—	548	625	50	—	33	828	4,827	—	5,116	—
Lisnabury, . . . . .	—	75	—	—	—	—	—	—	—	25	100	—	102	—
Monaghan.														
Ballymena, . . . . .	26	223	—	—	0	—	—	—	—	13	145	—	161	—
Carndonagh, . . . . .	62	76	—	—	—	—	—	—	—	21	97	—	110	—
Carrickfergus, . . . . .	12	65	—	—	—	—	—	—	—	29	113	—	145	—
Clones, . . . . .	193	397	—	—	273	95	2,000	—	8	295	9,574	—	9,997	—
Tyrone.														
Aughnacloy, . . . . .	20	85	—	—	0	—	—	—	—	7	41	—	45	—
Colehill, . . . . .	68	122	—	—	—	—	—	—	—	81	985	17	995	—
Strabane, . . . . .	716	269	—	—	514	61	—	—	—	81	1,068	—	1,108	—
Total in Ulster (21).	4,709	20,652	—	8,100	4,810	1,581	30,488	3,416	592	6,310	68,087	8,453	70,954	1,354
CORKSHIRE.														
Galway.														
Ballymena, . . . . .	—	390	45	—	—	—	—	—	19	345	781	6	767	9
Loughrea, . . . . .	131	343	—	—	—	—	—	194	—	25	283	—	363	—
Tuam, . . . . .	—	—	—	—	589	7	—	194	—	66	614	61	696	36
Mayo.														
Bally, . . . . .	56	290	—	—	—	—	10	—	—	56	256	—	278	—
Carrick, . . . . .	—	170	—	—	—	—	—	—	—	45	215	—	235	14
Westport, . . . . .	—	290	—	—	—	—	—	—	—	45	252	—	252	—
Donegal.														
Letterkenny, . . . . .	—	185	—	—	—	5	—	—	—	27	175	—	195	5
Strabane, . . . . .	—	130	—	—	35	83	—	—	—	24	311	—	231	55
Total in Donegal (2).	140	3,291	45	—	931	47	—	154	16	587	9,526	87	8,068	132
Total in Ireland (1865- 1866).	12,120	45,967	45	14,518	7,349	6,666	34,501	3,724	165	14,750	139,022	5,553	145,514	4,098
Decrease, . . . . .	12,120	41,784	34	12,660	6,636	6,102	27,310	3,688	145	14,469	114,181	4,098	109,001	3,030
Increase, . . . . .	1,427	6,173	11	1,651	605	490	11,459	—	664	826	16,431	1,206	21,525	328

Towns Improvement (Ireland) Act, 1854 (17 &amp; 18 Vict., c. 103), for the financial year ended in 1895.

TOWNS.														Total, arranged in Counties and Provinces, (M.)		
Improvement of Towns by Local Authorities and Works granted by Parish and village authorities.	Parish and village authorities.	Local authorities Imperial Towns, &c.	County authorities	Water supply	Co- operating or allowing works or funds	Other military objects.	Quarantine or sanitary works.	Payment in respect of improvement by Parish authorities.	Salaries, etc., Taxes, and other expenditure.	Total expenditure.	Balance in favour at close of the year.	Total.				
														Ulster.		
-	-	55	-	-	-	-	-	-	-	50	111	-	311	Armagh.		
-	45	1,995	450	170	-	254	260	118	737	2,063	441	2,089	616	Down.		
-	-	105	52	-	410	0	6	-	-	-	50	69	264	734	Dublin.	
-	-	216	105	-	50	45	54	-	272	551	1,281	540	1,697	700	Limerick.	
3,725	73	7,030	801	-	10,407	494	31	460	3,168	2,967	2,781	862	25,521	1,521	Louth.	
-	-	140	-	-	-	-	-	-	-	50	103	110	290	Donegal.		
-	-	13	41	-	-	-	-	-	-	124	184	49	960	Arran.		
-	-	1,549	375	263	-	4,148	40	49	1,182	8,064	1,770	18,663	-	12,443	Monaghan.	
-	-	313	329	-	139	85	30	-	272	1,268	5,517	-	5,603	Portadown.		
-	-	53	16	-	13	23	6	-	-	25	133	8	141	Tyrone.		
-	-	50	-	45	45	-	-	-	-	605	660	620	1,880	Cavan.		
-	-	105	60	-	-	50	-	-	-	124	160	491	-	491	Ballyshannon.	
-	-	15	-	-	11	-	-	-	-	74	100	50	150	Letterkenny.		
-	-	13	60	26	-	50	-	11	-	169	85	87	1	183	Donegal.	
-	-	10	30	-	-	50	-	-	-	124	184	49	960	Ballybofey.		
-	-	5	101	45	-	113	3	65	-	272	560	1,196	-	1,545	Buncrana.	
-	-	109	0	-	3,135	0	45	-	1,026	531	5,716	550	6,240	Bengor.		
-	-	106	-	-	-	-	-	-	-	234	272	80	341	Ballypatrick.		
-	-	110	18	-	11	-	14	-	188	584	589	87	563	Bromore.		
-	-	50	-	-	-	-	-	-	-	28	40	0	48	Gleniff.		
-	-	103	7	-	28	25	26	-	587	282	1,288	551	1,846	Ballywool.		
-	-	305	22	-	34	10	65	-	611	483	9,040	-	9,040	Newtownards.		
-	-	79	-	-	71	-	11	-	425	120	706	86	866	Warrenpoint.		
-	-	54	264	232	-	543	283	-	40	893	2,720	4,835	480	9,110	Londonderry.	
-	-	-	53	-	-	-	-	-	-	88	61	31	502	Coleraine.		
-	-	-	44	0	-	-	-	-	-	40	75	10	101	Lisburn.		
-	-	-	87	-	-	-	-	-	-	18	105	14	110	Ballymagown.		
-	-	-	31	28	-	-	-	-	-	40	99	45	140	Gerrymacree.		
-	-	-	87	28	-	584	43	10	-	104	276	1,450	1,236	Westport.		
-	-	-	17	10	-	-	-	-	-	20	27	5	55	Tyrone.		
-	-	-	116	8	-	-	-	-	-	125	140	265	480	Armagh.		
-	-	-	15	-	-	-	-	-	-	1,188	1,088	-	1,786	Cochrane.		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	Strabane.		
6,533	6,066	4,487	1,935	-	50,944	3,106	648	3,222	12,871	16,208	87,800	6,510	75,384	Total in Ulster (M.).		
														Connacht.		
-	-	-	150	108	-	15	-	27	-	967	200	762	-	767	Galway.	
-	-	55	27	61	-	-	-	-	-	81	225	138	465	Ballysadare.		
-	-	10	41	89	-	-	-	-	-	16	360	631	-	631	Loughrea.	
-	-	-	150	110	-	-	-	-	-	28	86	369	8	376	Westport.	
-	-	-	79	41	-	-	-	-	-	40	185	41	225	Gortahar.		
-	-	-	67	108	-	-	-	-	-	80	926	36	320	Westport.		
-	-	-	81	50	-	-	-	-	-	129	180	23	370	Ballyhaunis.		
-	-	-	50	5	-	-	-	-	-	87	125	1	211	Ballyhaunis.		
-	-	7	66	560	489	-	65	-	27	-	498	1,068	5,357	561	5,350	Total in Connacht (M.).
8,850	10,210	9,255	3,856	260	85,156	2,257	1,768	3,070	55,558	81,193	93,667	11,765	150,544	150,544.		
-	8,850	9,255	11,319	4,255	203	20,735	2,023	1,676	3,755	22,551	21,073	110,917	12,123	130,981	130,981.	
-	8,850	817	-	1,323	55	8,438	304	118	1,066	9,167	4,135	21,065	-	21,065	Increase.	
-	-	-	1,344	-	-	-	-	-	-	-	740	-	-	Decrease.		

Year's rates only not included in the summary of taxation by Town Authorities in part 16.

## RECEIPTS AND EXPENDITURE OF

## VI.—LIGHTING AND CLEANSING COMMISSIONERS (Act 9 Geo. IV., cap. 82). SUMMARY of the

TOWNS, ARRANGED IN COUNTIES AND PROVINCES. * (I)	Balance in Debtors at the commence- ment of the year.	Receipts.										Balance against at the close of the year.	Total	
		Salaries and Wages, £. s. d.	Postage and Tele- graph Fees, £. s. d.	Other Fees, £. s. d.	Post marking and do., £. s. d.	Borrowed on account of rates, £. s. d.	From Post Office or other Public author- ities, £. s. d.	From Public author- ities other than Post Office, £. s. d.	From prop- erty in land and build- ings, £. s. d.	Other receipts, £. s. d.	Total receipts during the year, £. s. d.			
Leinster.														
Wicklow.														
Wicklow.	—	726	—	—	423	20	—	—	6	1,260	100	1,620	—	1,620
Munster.														
Cork.														
Dundon.	—	288	212	—	—	—	—	—	—	56	206	—	56	
*Youghal.	—	—	186	—	966	9	7,000	60	14	592	606	7,161	—	7,161
Tipperary.														
Telphard.	—	18	—	—	—	43	—	—	—	98	14	160	—	160
Ulster.														
Antrim.														
Portrush.	—	634	724	—	600	—	—	—	19	—	173	1,005	—	1,610
Donegal.														
Knocknas.	—	118	911	—	—	—	—	—	2	4	94	331	—	422
Ulster.														
Dungannon.	—	70	914	—	—	—	—	—	—	58	350	—	350	
Omagh.	—	45	987	—	—	—	—	—	—	—	113	399	—	413
Total, <sup>£1,791</sup> 1,791 1,151 1,006 1,006														
Total, <sup>£1,791</sup> 1,791 1,151 1,006 1,006														
Increase, —	690	18	—	—	—	8,000	60	—	—	—	4,400	—	4,418	
Overdrawn, —	—	—	—	387	14	—	—	—	—	385	478	—	864	

\*The provisions of the Towns Improvement Act, 17 and 18 Vic., cap. 82, were adopted in Youghal at the close of 1894, but rates for the year 1895-6 were not levied.

† The Towns Improvement Act was applied to the town of Antrim from the 1st of

receipts and expenditure of the Commissioners during the financial year ended in 1865.

Balance brought forward at the commencement of the year.	EXTRAORDINARY.											Total.	Taxes, ARREARS IN COURSE FOR PREVIOUS (1864)
	Lighting, including lamps, gas, etc., &c.	Cleaning the stables.	Feeding and repair of cattle.	Waste bag.	Water Supply.	Con- structing, repairing or cleaning of sewers or drains.	Other necessary objects.	Payments for wages of servants.	Other Expendi- ture.	Total Expendi- ture.	Balance in favour of the year.		
£	£	£	£	£	£	£	£	£	£	£	£	£	£
-	100	87	100	-	-	-	-	911	808	1,887	681	2,368	LIMERICK, Wicklow.
-	200	-	-	89	-	-	-	92	180	808	78	610	MONMOUTH. Cork.
824	900	114	80	-	3,775	9	25	326	664	5,235	942	7,163	ROSCOE. Tonghs.
-	42	-	2	-	-	-	-	107	121	5	137	TIPPERARY. FETHARD.	
-	285	232	148	98	265	85	125	530	280	8,127	133	9,310	ULSTER. ARMAGH.
-	80	66	-	24	16	-	-	65	258	187	450	MONAGHAN. MONAGHAN.	
-	357	-	-	-	-	-	-	109	276	80	346	DUNDEAUCON. CRAIGH.	
-	855	-	19	62	-	-	-	72	305	17	410	TYRONE. DUNLOUGH.	
284	1,472	463	420	223	4,154	97	280	1,820	2,273	11,100	1,386	13,893	1864, <sup>1</sup> Total.
1,032	1,032	839	547	224	163	23	287	1,801	2,058	5,010	1,781	6,713	1864, <sup>2</sup> Total.
-	-	47	22	5	2,063	4	-	22	213	6,000	348	4,310	INCREASE. DECREASE.
102	102	-	-	-	-	-	47	-	-	-	-	-	

the 1864-5 were made under 8-George IV., cap. 82, a few months previously, and it is assumed that you are therefore giving in this table, November, 1865, by the Statute 58 and 59 Vict., cap. 82, as mentioned on page 15.

VII.—COMMISSIONERS UNDER SPECIAL ACTS. SUMMARY of returns of sums received by Commissioners Commissioners under 3 and 4 Vic, c. 106, section 16,

## PART I.—Receipts

TOWNS AND VARIOUS DISTRICTS, ORGANISED IN PROVINCE (IN TOWNS AND TOWNSHIPS.) L.	Districts under which organised.	Edition in force at the commencement of the year. L.	Receipts.		
			Improvement Rate.	Other Rate.	From Rate, in L.
LEINSTER.					
DEALY CITY:					
Four Courts-square (Commissioners),	33 Geo. III., c. 185.	No return.	—	—	—
Meeting-squares (Commissioners),	33 Geo. III., c. 45 (Ir.); and 40 Geo. III., c. 84 (Ir.) & 23.	No return.	—	—	—
Meeting-squares (Commissioners),	42 Geo. III., c. 34.	No return.	—	—	—
Redfield-square (Governors of Igling-in Hospital),	25 Geo. III., c. 49 (Ir.).	—	—	281	—
DEALY COUNTY:					
Blackrock Township (Commissioners),	28 & 27 Vic., c. 212.	—	4,045	8,847	—
Clontarf District,	28 & 29 Vic., c. 162.	147	2,314	2,450	—
Dalkey District,	28 & 21 Vic., c. 212.	49	5,197	—	—
Dromod, Coalcliff, and Glanmire Township (Com- missioners),	41 & 42 Vic., c. 212.	—	5,687	—	—
Kilmacud (New) District,	28 & 22 Vic., c. 22.	—	1,089	—	—
Kingstown District,	24 & 25 Vic., c. 212, and other Acts.	229	14,404	978	11
Pembroke District,	28 & 27 Vic., c. 212, and other Acts.	—	25,165	—	—
Rebberies and Rathgar Township (Improvement Com- missioners),	10 & 11 Vic., c. 212, and other Acts.	10,100	26,645	—	—
WICKLOW COUNTY AND DUBLIN COUNTY:					
Bray Township (Commissioners),	20 & 20 Vic., c. 212; and 23 & 24 Vic., c. 212.	1,760	3,365	1,372	138
ULSTER.					
Ballymena and District, Water Commissioners,	28 & 29 Vic., c. 212; 28 & 23 Vic., c. 212, and other Acts.	18,047	—	27,818	—
Carlingford (Municipal Commissioners),	2 & 1 Vic., c. 109; 5 & 7 Vic., c. 28;	296	—	—	87
Kinsale (Commissioners of the Borough),	28 & 22 Vic., c. 212.	300	1,625	305	—
Newry (Commissioners),	24 & 25 Vic., c. 212.	—	4,214	1,010	1,258
CONNAUGHT.					
Galway Town (Improvement Commissioners),	16 & 17 Vic., c. 22.	1,023	855	3,484	1,032
	Total for 13 Towns and Townships,	14,347	90,521	18,525	3,048
	Grand total,	1,086 1,084	97,624 95,834	42,064 38,427	3,047 3,036
	Increase,	—	—	8,877	—
	Decrease,	7,640	7,116	—	88

having powers of local taxation under special Acts, and in one case (Carrikfergus) by Municipal for the financial year ended in 1895,

during financial year.

Amounts.

From pri- vate in- dividuals and firms, £.	Recovered on account of Nation- al or other local funds, £.	From Local Govt., or other local funds, £.	From Par- liamentary Govt., £.	Other receipts, £.	Total receipts, £.	Balance against at the close of the year, £.	Total, £.	TOWNS AND OTHER DISTRICTS, ARRANGED IN PARISHES, (In Town and Township).	£.
LEINSTER.									
-	-	-	-	-	-	-	-	DUBLIN CITY :	
-	-	-	-	-	-	-	-	Firemillion-square (Commissioners),	
-	-	-	-	-	-	-	-	Marlton-square (Commissioners),	
-	-	-	-	-	-	-	-	Meathgate-square (Commissioners),	
-	-	-	-	-	381	-	381	Redfield-square (Governors of Lying-in Hospital),	
DUBLIN COUNTY :									
97	1,624	364	217	265	10,347	873	11,220	Blackrock Township (Commissioners),	
54	580	-	106	254	8,887	-	8,887	Chesterfield Dist.	
57	-	-	21	306	5,451	-	5,451	Dalkey Dist.	
-	-	-	886	25	8,827	-	8,827	Dromoderry, Glanville, and Glaneris Township (Commissioners),	
-	150	-	69	803	3,519	164	3,683	Edenborough (New) Dist.	
52	60,560	900	780	166	57,064	546	58,704	Englefield Dist.	
409	126	-	895	3,753	55,067	4,000	59,160	Fonthill Dist.	
370	23,750	-	803	2,730	43,290	-	43,290	Fathomas and Rathgar Township (Improvement Commissioners),	
WICKLOW COUNTY AND DUBLIN COUNTY :									
138	3,200	-	810	330	10,013	-	10,013	Grey Township (Commissioners),	
ULSTER.									
-	140,002	582	-	28,900	169,584	-	169,584	Belfast City and District, Water Commissioners.	
945	-	-	16	220	1,120	-	1,120	Carrikfergus (Municipal Commissioners),	
393	9,000	-	106	528	8,551	422	8,551	Ramholland (Commissioners of the Borough),	
803	8,800	-	303	970	18,063	-	18,063	Savvy (Commissioners),	
CONNAUGHT.									
309	-	-	160	616	6,196	-	7,641	Galway Town (Improvement Commissioners),	
5,189	55,445	666	3,941	9,808	160,541	5,555	225,844	Total for 13 Towns and Townships.	
8,223	200,425	1,640	9,941	60,817	266,918	5,868	272,786	Grand total.	
8,789	114,400	6,280	9,030	48,327	207,617	7,266	214,883		
-	50,000	-	1,406	-	64,501	-	78,508	Increase.	
500	-	4,810	-	4,810	-	1,418	Decrease.		

VII. (continued).—COMMISSIONERS UNDER SPECIAL ACTS. SUMMARY of returns of expenditure by Municipal Commissioners under 3 and 4 Vic., c. 108.

## PART II.—Expenditure

TOWNS AND OTHER DISTRICTS DIVIDED INTO TOWNSHIPS, TOWNS AND TOWNSHIPS.)	Statutes under which enacted.	Balances available at the commencement of the year.	EXPENDITURE.					
			Improvement Acts, by order of date of enactment (Municipal, Vic., &c., Towns, &c.).	Paying and repairs of streets.	Cleaning and washing streets.	Lighting, tallow, lamps, lamp posts, &c.	Widening	
LEINSTER.			£	£	£	£	£	£
DUBLIN (CITY).								
Fitzwilliam-square (Corporation),	33 Geo. III., c. 188.	No return.		—	—	—	—	—
Merton-square (Corporation),	31 Geo. III., c. 45 (Ir.), and 40 Geo. III., c. 60 (Ir.), c. 18.	No return.		—	—	—	—	—
Meathbury-square (Corporation),	42 Geo. III., c. 24.	No return.		—	—	—	—	—
Bachelors-square (Governors of Lyons-in-Hospital),	22 Geo. III., c. 49 (Ir.)	—	—	—	—	—	102	—
DUBLIN COUNTY.								
Blackrock Township (Corporation),	25 & 27 Vic., c. xxiii.	613	—	1,063	1,064	266	—	—
Clementown Dist.,	32 & 33 Vic., c. xxviii.	—	—	1,156	297	422	—	—
Delaney Dist.,	32 & 33 Vic., c. xxix.	—	—	376	55	326	—	—
Drogheda, Clonsilla, and Glas- neen Townships (Corporation),	41 & 42 Vic., c. xlii.	676	—	1,005	—	861	—	—
Kilmainham (New) Dist.,	33 & 35 Vic., c. xii.	261	—	982	—	44	—	—
Kingsmead Dist.,	34 & 35 Vic., c. xxi, and other Acts.	—	—	3,044	605	1,471	—	—
Pembroke Dist.,	37 & 37 Vic., c. xxxi, and other Acts.	4,004	1,049	4,945	—	1,305	—	—
Rathmines and Rathgar Township (Improvement Committee),	10 & 11 Vic., c. xliii, and other Acts.	—	7,018	8,104	—	1,658	—	—
WICKLOW COUNTY AND DUBLIN COUNTY.								
Ballyboden (Commissioners),	26 & 30 Vic., c. xliii; and 33 & 34 Vic., c. xlii.	—	2,654	420	593	606	—	—
ULSTER.								
Belfast City and District, Water Commissioners,	33 & 39 Vic., c. xxviii; 33 & 39 Vic., c. xlii; and other Acts.	—	—	—	—	—	—	—
Carryduff (Municipal Com- missioners),	33 & 4 Vic., c. 100; 33 & 7 Vic., c. 88; and 33 & 39 Vic., cap. xxx.	—	—	—	55	184	—	—
Enniskillen (Commissioners of the Borough),	33 & 24 Vic., c. xliii.	—	771	476	271	253	—	—
Hawthorn (Commissioners),	33 & 33 Vic., c. xxvii.	1,358	—	887	873	668	—	—
CONNADOUR.								
Galway Town (Improvement Committee),	16 & 17 Vic., c. co.	—	—	868	1,088	545	307	—
	Total for 15 Towns and Townships,	7,589	11,792	20,726	4,845	6,383	107	
	Grand total, . . .	12,925	11,792	20,726	4,845	6,383	107	
		7,613	14,908	18,065	7,070	6,383	106	
	Excess, . . .	—	—	1,256	—	151	—	
	Deficit, . . .	520	2,511	—	9,929	—	5	

\* 207,208 of this sum has

Commissioners having powers of local taxation under special Acts, and in one case (Carrickfergus) by section 16, for the financial year ended in 1895.

during financial year.

EXHIBIT C.							Balance in General Fund at the beginning of the year	Total	Towns and urban districts, arranged in Provinces, (1) Towns and Townships.)
Water supply a.	Underwriting of insurance on shares or deposits (1.)	Other expenses (1.)	Contribution to County expenditure.	Payments in respect of borrowed money	Other expenses	Total expenditure.	16.	17.	18.
£	£	£	£	£	£	£	£	£	£
									LEEDSTER.
									Double City :
									Five Miles-square (Commissioners).
									Woolong-square (Commissioners).
									Mountjoy-square (Commissioners).
						189	281		Exhilst-square (Sons of Lyle-in-Hospital).
									DUBLIN COUNTY :
963	1,000	897	654	1,028	1,240	10,991	-	11,010	Blackrock Township (Commissioners).
583	285	188	778	899	964	8,281	133	8,314	Clontarf Distr.
443	43	30	318	1,093	409	8,291	270	8,321	Dalkey Distr.
641	240	156	625	1,435	645	8,143	55	8,197	Deansgrange, Clonsilla, and Glasnevin Township Commissioners.
670	8	182	100	180	383	9,405	-	9,413	Edenbridge (West) Distr.
6,470	1,243	5,183	1,018	41,781	5,345	58,702	-	58,754	Kingstown Distr.
2,028	4,540	642	9,156	2,800	4,104	39,406	-	39,510	Pembroke Distr.
6,608	2,383	1,400	5,818	10,380	7,025	49,915	5,275	55,190	Rathfarnham and Rathgar Township (Improvement Commissioners).
									WICKLOW COUNTY AND DUBLIN COUNTY :
487	248	91	349	3,551	9,039	11,198	1,143	12,342	Bray Township (Commissioners).
									ULSTER.
51,919	-	-	-	380,868	1,000	126,696	65,897 <sup>1</sup>	212,612	Belfast City and District Water Commissioners.
49	2	80	-	200	711	1,011	304	1,615	Carriagelough (Municipal Commissioners).
100	583	118	980	8,045	833	8,416	-	8,416	Enniskillen (Commissioners of the Town).
426	158	104	1,113	6,673	3,851	11,928	3,063	14,991	Newry (Commissioners).
									CONNAUGHT
441	425	80	-	2,543	966	8,043	865	7,441	Galway Town (Improvement Committee).
18,000	11,704	3,640	20,183	14,379	52,504	108,843	5,178	213,844	Total for 13 Towns and Townships.
78,411	11,704	8,649	20,183	197,601	58,684	204,487	64,923	425,008	1899 <sup>2</sup> Grand total.
50,000	10,000	3,000	18,878	113,609	56,477	914,397	67,864	840,000	1894 <sup>3</sup> -
									Increase.
									Decrease.
55,661	-	-	2,217	-	-	-	-	-	

#### Item presented to Health

VIII.—SUMMARY of local taxes received by the Dublin Metropolitan Police Commissioner for year ended the 31st of March, 1896.

REVENUE.	£	s	d	EXPENDITURE.	£	s	d
From taxation under Commissioners - Dublin Metropolitan Police Act,	84,267	11	8	Paid into Treasury in aid of cost of Metropolitan police,	61,243	2	8
Carriage duty,	28,875	10	6				
Particular assessments,	4,638	4	2				
Publicans' and Peasants' certificates,	554	17	6				
Fees from Police courts,	1,623	8	6				
	10,042	0	2				
Sum and Penalties from Police courts,	5,874	0	2				
Total from taxation,	90,003	15	6				
Incidentals, pay of police specially employed, sale of east clothing, &c.	3,288	7	8				
Total receipts applicable as reduction of expenditure,	81,945	2	8				
	Total,	4			451,349	2	8

IX.—SUMMARY of taxes lodged to the credit of the Port and Docks Board, Dublin.

REVENUE	EXpenditure
\$ a. s. d.	\$ a. s. d.
Balances,	5,712 0 0
Quay Wall and Bridge tax,	22 5 0
Bridge rate,	5,712 4 0
Even load taxes,	54 1 0
Other receipts,	660 18 0
	5,777 7 0
Total,	614,649 16 10
	Total,
	614,649 16 10

3.—Court last presentness is in Manor of Killaltagh, including town of Lisburn.

Total amount presented on separate Constablewicks, . . . . .  
 is . . . . . in Master at large, . . . . .  
 Total presented, . . . . .  
 Total amount levied, . . . . .

TABLE XI.

RECEIPTS and EXPENDITURE of BURIAL BOARDS

XL.—RECEIPTS and Expenditure of Burial Board.

NOTE.—This table, which has been compiled from returns received from Clerks to Burial Boards, does not

During the financial year ended in 1895.

wide the name of any Board which has been returned as having no credits or expenditures during the year.

#### RECEIPTS AND EXPENDITURE OF

XL—(continued)—Receipts and Expenditure of Marigold

Trade during the financial year ended in 1895.

XII.—SUMMARY of returns made by Clerks of the Peace, of salaries, emoluments, and fees

COUNTIES, AND COUNTIES OF CITIES AND OF TOWNS, &c. (I.R.)	Salary.	EMOLUMENTS.				Forfeited by Crown Clerks.
		Compensation under Statute Justices Act, and other payments from the Imperial Exch.	Payments for services in Parliamentary Visitation Com.	Payments for keeping Peace in Ireland.	Other remuneration from Grand Jury com.	
Aarlin, + + + +	310 0 0	—	300 0 0	300 0 0	—	300 0 0
Balfeet, Borough of, + +	300 0 0	—	412 0 0	116 0 0	—	51 0 0
Carickfergus, Co. of the Town,	34 0 0	—	—	39 0 0	—	—
Clare, + + + +	221 0 0	—	100 0 0	50 0 0	—	—
Donegal, + + + +	370 0 0	426 0 0	491 0 0	245 0 0	—	10 0 0
Dublin, County of the City,	800 0 0	—	210 0 0	128 0 0	100 0	131 0 0
Galway, + + + +	310 0 0	—	236 0 0	84 0 0	—	4 0 0
Galway, County of the Town,	61 0 0	—	12 0 0	20 0 0	—	—
Kilkenny, + + + +	300 0 0	35 0 0	60 0 0	62 0 0	—	9 0 0
Kilkenny, County of the City,	95 0 0	—	10 0 0	39 0 0	—	—
Louth, + + + +	217 0 0	176 0 0	205 0 0	25 0 0	—	7 0 0
*Meath, + + + +	224 0 0	—	220 0 0	78 0 0	—	9 0 0
Tyrone, + + + +	310 0 0	16 0 0	87 0 0	111 0 0	—	40 0 0
Waterford, + + + +	277 0 0	56 0 0	92 0 0	80 0 0	—	3 0 0
Waterford, County of the City,	68 0 0	—	26 0 0	39 0 0	—	—
Total, + + + +	4,294 0 0	875 0 0	3,284 0 0	1,349 0 0	125 0 0	543 0 0
	(1883)	(1884)	(1883)	(1884)	(1883)	(1884)
Donegal, + + + +	825 0 0	395 0 0	825 0 0	258 0 0	307 0 0	34 0 0

\* The offices of Clerk of the Crown and Clerk of the Peace in the County of Meath were united in

received by them, under statute, custom, or other authority, during the year 1895.

TAXES OTHER THAN THOSE PAID BY CROWN SOLICITORS.					Remainder and dividend classed.	Total amount of other div. and remainders.	COUNTIES, AND COUNTIES OF CITIES AND OF TOWNS, &c. (18.)
On Crown Business and Appropriations of Magistrate's metropolis.	On Publican Business.	On Civil Business.	On Realty and Duties.	On Registration of Trees.			
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
21 0 0	83 0 0	219 0 0	—	—	1 0 0	1,358 0 0	Antrim.
17 0 0	124 0 0	—	—	—	—	1,304 0 0	Belfast, Borough of.
—	6 0 0	—	—	—	1 0 0	36 0 0	Carrykfergan, Co. of the Town.
1 0 0	58 0 0	213 0 0	—	—	—	94 0 0	Clare.
10 0 0	97 0 0	—	—	—	—	1,406 0 0	Donegal.
6 0 0	184 0 0	—	1 0 0	—	—	1,065 0 0	Dublin, County of the City.
—	85 0 0	234 0 0	—	—	—	1,013 0 0	Galway.
—	21 0 0	16 0 0	—	—	—	186 0 0	Galway, County of the Town.
1 0 0	47 0 0	101 0 0	—	—	1 0 0	635 0 0	Kilkenny.
—	12 0 0	—	—	—	—	140 0 0	Kilkenny, County of the City.
—	59 0 0	135 0 0	—	—	12 0 0	784 0 0	Louth.
2 0 0	51 0 0	163 0 0	—	—	—	817 0 0	Monaghan.
4 0 0	79 0 0	217 0 0	—	—	9 0 0	1,614 0 0	Tyrone.
2 0 0	53 0 0	26 0 0	—	—	—	600 0 0	Waterford.
—	36 0 0	—	—	—	—	127 0 0	Waterford, Co. of the City.
79 0 0	625 0 0	1,485 0 0	1 0 0	—	34 0 0	12,363 0 0	1895.) Total.
73 0 0	555 0 0	1,211 0 0	1 0 0	1 0 0	26 0 0	15,182 0 0	
—	—	—	—	—	—	—	Income.
8 0 0	158 0 0	650 0 0	—	1 0 0	21 0 0	3,847 0 0	Decrease.

for the year 1895 by the Auditor, the Lord Lieutenant, under Section 8 of the Act of 18 and 11 Vict. cap. 16.

## CLERKS OF THE CROWN RECEIPTS.

XIII.—SUMMARY of returns of fees and other emoluments received by Clerks of the Crown under statute, custom, or other authority, as sworn to by them at Spring and Summer Assizes of the year 1895, under Statute 6 & 7 Wm. IV., c. 116, s. 112, including presentments for salaries.

COUNTIES, AND COUNTIES OF CITY, AND OF TOWNS. (See)	Salary.	Other presentments paid by Grand Jury Court.	Fees paid by Crown Officer, and other presentments paid by Grand Jury.	Fees other than those paid by Crown Officer.	Presentments not classified.	Total amount of salaries, fees, and presentments received.
Antrim, . . . . .	£ 2 2 2	£ 2 2 2	£ 2 2 2	£ 2 2 2	£ 2 2 2	£ 2 2 2
276 0 0	88 0 0	397 0 0	44 0 0	—	—	864 0 0
Carlow, County of the Town, . . . . .	32 0 0	—	31 0 0	2 0 0	—	35 0 0
Clare, . . . . .	224 0 0	—	48 0 0	10 0 0	—	282 0 0
Donegal, . . . . .	318 0 0	—	22 0 0	3 0 0	—	351 0 0
Dublin, County of the City, . . . . .	—	—	382 0 0	218 0 0	—	380 0 0
Galway, . . . . .	378 0 0	—	165 0 0	1 0 0	—	479 0 0
Galway, County of the Town, . . . . .	74 0 0	—	3 0 0	—	—	77 0 0
Kilkenny, . . . . .	328 0 0	—	35 0 0	2 0 0	—	365 0 0
Kilkenny, County of the City, . . . . .	74 0 0	—	3 0 0	—	—	77 0 0
Limerick, . . . . .	165 0 0	—	35 0 0	1 0 0	—	221 0 0
Meath, . . . . .	876 0 0	—	35 0 0	—	—	911 0 0
Tyrone, . . . . .	379 0 0	—	81 0 0	23 0 0	—	674 0 0
Waterford, . . . . .	168 0 0	—	80 0 0	—	—	158 0 0
Waterford, County of the City, . . . . .	74 0 0	—	7 0 0	—	—	81 0 0
 Total, { 1,069, { 1,973 0 0 95 0 0 1,053 0 0 310 0 0 — 4,450 0 0						
	1,069, { 1,973 0 0 95 0 0 1,053 0 0 401 0 0 — 5,313 0 0					
 Ireland, . . . . .	—	—	—	—	—	—
Devonshire, . . . . .	254 0 0	—	450 0 0	31 0 0	—	1,105 0 0

\* See note to page 44 and 45.

## XIV.—SUMMARY of Petty Sessions stamps and Crown fines, with their application.

RECEIVED IN 1894.	£	£	APPLICATION IN 1894.	£	£
£ 24,118 0 0	24,118 0 0		Officers of local courts:		
£ 450,525 0 0			Salaries of Petty Sessions Clerks, 28,719 0 0		
£ 3,893 0 0			Parish-clerks of Petty Sessions Clerks, 4,211 0 0		
£ 5,321 0 0			Salaries of Registrar and his Clerks, 5,370 0 0		
£ 55,180 0 0			Expenses, &c., 2,942 0 0		
				70,261 0 0	
				£ 490,554 0 0	
£ 880,307 0 0					

## XV.—SUMMARY of Dogs Licence Duty, and its application.

RECEIVED IN 1894.	£	£	APPLICATION IN 1894.	£	£
£ 41,029 0 0			Cert of postage, &c.,		
£ 269 0 0			In aid of Grand Jury case, . . . . .	26 0 0	
			In aid of Town rates, . . . . .	14,500 0 0	
			Defracted and added to Dogs and Fines Fund, by order of the Lord Lieutenant, under 44 & 45 Vic, s. 18, . . . . .	1,280 0 0	
				26,819 0 0	
£ 412,598 0 0				£ 412,598 0 0	

TABLE XVI.  
—  
SUMMARY OF HARBOUR RECEIPTS AND EXPENDITURE.

## HARBOUR RECEIPTS.

XVI.—SUMMARY of Dues, Tolls, Rents, and other Receipts of Harbour and Pier Authorities, for the

Name of Harbour, Dock, Pier, Quay, or Wharf.	Balance in Funds at commencement of the year.	Receipts.						
		Harbors, Piers, Anchorage, Bays, or Breakwater Tolbooth Dues.	Wharf Pier, Quay, or Dock Dues.	Imports, Exports, Transit, or Tolls Dues.	Lighthouses or Floating Light Dues.	Tolls Dues.	From General TAX, 1900 or other local tax.	From Public Revenue Fund, or other Imperial Tax.
Ardsheen,	—	—	—	—	—	—	—	—
Artigian,	—	—	—	—	—	—	—	454
Arklow,	—	—	74	156	—	—	—	—
Balbriggan,	—	—	—	82	151	—	—	—
Baldwin,	—	—	—	93	152	—	106	—
Ballynacra,	—	—	—	92	96	—	—	—
Baltimore and Skibbereen,	—	—	54	106	—	—	26	—
Belfast Harbour and Docks,	81,140	—	30,608	27,683	—	—	—	—
Brockles Pier,	—	10	—	—	3	—	—	—
Callington Lough,	—	100	9,378	—	—	—	—	—
Carrikfergus,	—	388	—	13	657	—	—	4,938
Clare Castle,	—	387	145	—	—	—	—	—
Coleraine,	—	—	—	4,537	—	37	—	9,118
Cork,	—	38,625	9,367	—	29,682	—	—	—
Courtown,	—	—	16	41	—	28	—	—
EEagle,	—	279	4	—	192	38	—	—
Douglashead,	—	—	—	—	—	—	—	331
Drogheda,	—	1,438	3,701	—	—	—	—	—
Dublin,	—	—	1,886	14,616	—	—	3,264	—
Dr. Custom House Docks,	2,510	—	18,667	—	—	—	—	—
Dundalk,	—	—	967	—	6,582	—	831	—
Dundasgahy,	—	8	—	4	—	—	—	—
Dungarvan, including Ballyscarty, Fa-	—	—	226	—	—	—	—	—
Dunguaill, and Ilfracom-	—	—	—	—	—	—	—	—
Dunmoe: East, Harbour, Pier, and Dock,	—	—	—	98	—	—	—	425
Howth,	—	—	—	—	66	—	—	—
Kildysart Pier,	—	—	—	16	—	—	—	—
Kilrea Quay and Harbour,	—	18	8	—	7	—	—	—
Kinsale Pier and Harbour,	—	916	—	264	—	—	—	—
Kingswear,	—	—	—	—	1,412	—	—	16,378
Kinsale,	—	—	406	405	46	23	—	—
Larne,	—	—	—	—	1,367	2,184	—	—
Lisavetek,	—	—	—	—	3,236	8,981	—	—
Loughor, Llan-	—	—	8,884	89	9,134	217	1,794	—
Mooshaheen Pier,	—	—	—	18	—	—	—	—
New Ross,	—	238	934	17	68	—	330	—
Quaranta,	—	—	—	—	—	—	—	—
Skerries,	—	696	8	10	256	—	—	—
Sligo,	—	—	442	2,016	—	5,463	39	375
Tralee and Fruitt,	—	449	3,656	—	—	—	—	—
Waterford, including Ardfertown, Bally-	228	7,816	106	—	218	5,964	75	—
Banck, and Duncannon	—	—	879	82	1,047	—	878	—
Wexford,	—	—	782	1,298	—	3,049	—	1,180
Wicklow,	—	—	91	829	—	487	—	—
Wrotham,	—	—	336	83	218	357	—	—
Total,	—	118,632	96,602	30,768	104,719	818	10,704	3,613
								16,118

\* This sum was received from the Municipal Commissioners of Cork Harbour to enable

Latest period of twelve months for which the accounts were made up preceding 31st December, 1895.

Receipts.				Balance existing on the close of the year.	Total.	Name of Harbour, Dock, Pier, Quay, or Wharf.
Trade, Tolls of Licence and other Grants, £s.	Rate of material.	Money received on rental of other means, £s.	Other receipts.			
—	—	—	—	104	—	104 Aranbeg.
—	4	—	—	606	—	606 Ardfglass.
—	4	—	—	911	—	911 Arklow.
—	—	—	—	181	—	181 Ballinippen.
37	—	—	837	1,512	122	1,770 Ballina.
—	—	—	—	16	—	16 Ballymace.
—	—	—	1	813	—	813 Ballymace and Skibbereen.
46,709	—	—	9,078	145,624	—	231,314 Belfast Harbour and Docks.
—	—	—	—	5	—	5 Breslau Pier.
—	—	—	105	8,455	—	8,560 Carrickfergus Lough.
662	—	—	16	1,290	—	1,770 Carrickfergus.
—	—	—	—	345	—	345 Clare Castle.
854	—	—	1,021	8,660	1,022	9,719 Coleraine.
214	—	—	3,357	48,180	—	70,140 Cork.
157	4	45	—	848	—	265 Corktown.
—	—	—	48	556	—	558 Dingle.
11	—	—	—	899	—	899 Donegal.
38	6	—	82	4,773	—	6,813 Dungbed.
1,090	8/3	4,000	443	65,397	806	87,796 Dublin.
3,096	—	—	51	18,148	—	38,238 Do. Custom House Docks.
73	—	—	237	7,672	1,450	6,250 Dundalk.
—	—	—	—	1	—	1 Dundalk.
1	—	—	—	332	148	480 Dungarvan, including Ballynoebury, Bally-
44	—	—	—	844	—	364 Duncore East, Harbour, Pier, and Dock.
—	—	—	—	86	136	212 Fawley.
161	—	—	—	4,108	—	4,416 Galway.
948	6	—	—	659	—	806 Howth.
—	—	—	—	35	16	55 Killaloyart Pier.
—	—	—	—	39	—	24 Killala Quay and Harbour.
—	—	—	—	894	—	1,080 Kilrush Pier and Harbour.
388	126	—	134	16,256	—	18,538 Kilgetty.
—	—	—	—	556	—	556 Kinsale.
4,965	—	—	729	6,188	—	6,188 Larne.
854	—	1,000	97	18,219	—	18,479 Limerick.
237	8/7	58,303	3,018	44,230	—	54,520 Londonderry.
—	—	—	—	15	—	16 Mountcharles Pier.
—	—	—	—	896	—	896 New Ross.
—	—	—	—	—	89	89 Quintra.
—	—	—	15	157	—	746 Skerries.
88	—	25,400	689	45,413	—	45,413 Sligo.
—	—	—	—	5,685	—	5,685 Tralee and Fenit.
136	895	—	2,387	13,963	—	15,353 Waterford, including Arthursbush, Sally-
—	—	100	5	2,378	—	6,154 Wherry.
89	—	—	89	8,634	—	8,634 Wexford.
—	—	—	15	651	—	1,020 Wicklow.
—	—	—	—	623	—	1,020 Tonghal.
86,853	1,458	75,348	38,617	469,817	4,533	503,351 Total.

The Harbour Authority is not liable in respect of debts lost.

[XVI.—continued.]

G

## HARBOUR EXPENDITURE.

XVI. (continued).—SUMMARY of expenditure of Harbour and Pier Authorities, for the latest

NAME OF HARBOUR, BERTH, PIER, QUAY, OR WHARF.	BALANCE OPENED ON THE 1ST JANUARY OF THE YEAR.	EXpenditure.							
		Salaries	Wages	Repairs and Repairs of machines	Repairs and repairs of machines	Lighthouses and Lighthouses	Plant, such as Tractors, Buses, Excavators, Cranes, &c.	Lighting Harbours, Docks, Piers, or Wharfs	TRAVEL, TAXES, MILES, AND DISTANCES
Antrim.	—	—	—	—	—	—	—	—	—
Ardscoil.	—	—	—	—	—	—	—	—	—
Artlow.	—	—	—	—	—	—	—	—	—
Ballykigan.	—	—	—	—	—	—	—	10	—
Ballys.	—	—	—	—	—	—	410	—	38
Ballymote.	—	—	—	—	—	—	—	—	—
Ballymote and Ballymena.	—	—	117	1	—	—	16	39	1
Belfast Harbour and Docks.	—	—	6,186	—	36,484	46,304	576	—	1,068
Bruketon Pier.	—	—	—	—	—	6	—	—	—
Carrickfergus.	—	—	430	250	—	204	—	477	—
Carrickfergus.	—	—	122	300	60	77	—	—	64
Clare Castle.	—	—	81	18	64	61	10	—	—
Coleraine.	—	1,028	146	165	5,386	186	—	95	229
Cork.	—	—	2,637	2,963	4,386	6,343	561	1,498	72
Courtown.	—	—	—	180	—	48	—	18	1
Dingle.	—	—	58	—	45	—	8	—	7
Doneaghadee.	—	—	48	—	—	477	—	—	—
Drogheda.	—	—	487	1,285	—	1,733	—	76	230
Dublin.	—	—	8,623	8,221	8,658	10,649	1,840	431	—
Do. Custom House Docks.	—	—	3,037	8,939	693	1,366	—	—	2,138
Dundalk.	—	—	634	3,589	1,323	463	—	688	74
Dundalk.	—	—	—	—	—	1	—	—	—
Dungarvan, including Ballynoe.	6	66	188	—	—	30	—	36	55
Dunlaoghaire, and Howth.	—	—	40	—	—	864	—	—	—
Dunmore East, Harbour, Pier, and Dock.	—	—	—	—	—	—	—	—	—
Foyne.	—	157	39	—	—	4	—	—	4
Galway.	—	—	345	436	—	496	—	—	67
Howth.	—	—	45	—	—	721	—	—	10
Killadysent Pier.	—	70	8	—	—	—	—	—	—
Killala Quay and Harbour.	—	—	4	5	—	—	—	—	1
Kilrush Pier and Harbour.	—	—	15	—	4	61	—	—	4
Kingstown.	—	—	480	—	16,413	7,835	—	—	—
Kinsale.	—	—	359	55	8	16	—	—	22
Larne.	—	—	865	1,218	—	3,790	—	—	90
Limerick.	—	4,690	1,196	747	—	3,918	—	4	654
Londonderry.	—	2,967	1,453	3,836	—	3,387	—	413	1,150
Mountcharles Pier.	—	—	8	—	—	—	—	—	—
New Ross.	—	—	48	159	—	60	—	—	6
Querrin.	—	—	38	10	—	—	—	—	—
Skerries.	—	—	87	41	—	7	—	—	18
Sligo.	—	—	415	614	1,454	500	80	780	680
Tralee and Fenit.	—	—	233	387	178	309	—	30	38
Waterford, including Athlone.	—	1,255	5,720	—	3,654	423	68	168	270
Wexford.	—	—	169	384	624	303	—	—	30
Wicklow.	—	—	133	118	687	—	—	—	1
Youghal.	—	—	99	180	—	81	—	—	11
Total.	—	6,136	31,345	39,671	29,376	60,080	3,047	8,038	8,037
									14,446

period of twelve months for which the accounts were made up preceding 31st December, 1895.

EXTRACTION.							Balance at 1st of the year.	Total.	NAME OF HARBOUR, BAY, PORT, QUAY, OR WHARF.
Payments in respect of interest on account of money borrowed and repaid from the Banking Fund	Interest and payments on Banking Fund	Less expenses	Repayment through Treasury of Government loan	Repayment to Government of amount paid	Other payments	Total expenditure			
£	£	£	£	£	£	£	£	£	£
-	-	-	-	-	-	54	100	154	Antrim.
-	-	-	-	-	-	688	-	688	Ardagh.
-	-	4	-	-	6	385	169	454	Ardfree.
-	-	-	-	-	-	135	66	171	Balbriggan.
159	206	744	-	-	126	1,776	-	1,776	Ballina.
-	-	-	-	-	-	36	40	96	Ballynass.
-	-	12	-	-	13	174	90	257	Baltimore and Skibbereen.
26,450	46,450	-	-	-	22,654	146,253	34,581	223,074	Belfast Harbour and Docks.
-	-	-	-	-	-	2	17	19	Brean Pier.
-	1,153	-	-	-	73	2,523	11	3,055	Carlingford Lough.
358	468	-	-	-	48	1,266	430	1,779	Carraigfergus.
-	-	34	-	-	30	226	256	630	Clare Castle.
1,661	655	-	-	-	266	4,254	-	7,970	Coleraine.
-	21,223	392	-	-	8,633	40,049	28,463	78,542	Cork.
-	-	-	-	-	15	254	18	284	Courtown.
-	-	-	-	-	12	151	284	535	Dingle.
-	-	-	-	-	-	329	-	329	Donaghadee.
-	437	9	-	-	736	3,358	618	6,117	Drogheda.
-	26,450	352	-	-	4,017	62,253	-	67,730	Dublin.
-	-	23	-	-	1,663	15,486	4,534	21,780	Do. Custom House Docks.
192	1,100	-	-	-	1,122	8,150	-	6,120	Dundalk.
-	-	-	-	-	-	1	4	7	Dunferry.
190	9	1	-	-	22	474	-	495	Dungarvan, including Ballinasserry, Ballinacourty, and Ballycotton.
-	-	-	-	-	-	844	-	844	Dunmore East, Harbour, Pier, and Dock.
46	8	-	-	-	3	88	-	93	Feyne.
2,483	-	-	-	-	35	3,963	458	4,430	Galway.
-	-	-	-	-	-	509	-	509	Gowth.
-	-	-	-	-	-	8	-	8	Killadyest Pier.
-	2	-	-	-	1	15	18	35	Kilkala Quay and Harbour.
-	-	1	-	-	2	99	690	1,000	Kilrush Pier and Harbour.
-	-	-	-	-	20	10,430	-	10,430	Kilgstown.
438	-	-	-	-	6	972	78	980	Kleven.
906	410	-	-	-	-	7,119	2,216	9,155	Larne.
1,078	1,001	112	-	-	420	6,068	800	12,676	Limerick.
22,906	6,072	361	-	-	2,816	49,169	6,144	54,220	Londonderry.
-	-	-	-	-	2	8	35	45	Mountcharles Pier.
-	263	9	-	-	75	4,609	204	4,814	New Ross.
-	-	-	-	-	-	39	-	40	Querrin.
-	-	-	-	-	-	137	642	769	Skerrit.
35,166	1,963	80	-	-	3,220	42,835	1,725	45,860	Sligo.
797	-	1	-	-	282	3,540	875	3,915	Tralee and Fenit.
500	119	-	-	-	3,155	12,932	1,150	15,222	Waterford, including Arklow, Ballybrack, and Duncannon.
840	152	45	-	-	200	3,328	635	6,185	Wexford.
800	247	97	-	-	507	8,894	695	6,397	Wicklow.
-	-	60	-	-	33	478	207	600	Tonghs.
-	107	-	-	-	30	458	163	1,010	Total.
65,665	102,556	1,493	-	-	45,784	481,860	25,318	460,891	

## RECEIPTS AND EXPENDITURE

XVII.—SUMMARY of tolls and other income, with expenditure, in respect of inland Navigations

NAME OF NAVIGATION.	Balance in favour at the commencement of the financial year.	RECEIPTS.					Balance against at the close of the financial year.	Total.
		Custom Duty etc.	Tolls.	Other receipts.	Total receipts during the year.			
Lough Corrib.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	=	240 0 0	33 0 0	—	273 0 0	—	—	273 0 0
Lower Bann.	113 0 0	1,200 0 0	22 0 0	1 0 0	1,223 0 0	—	—	1,223 0 0
Upper Bann.	—	1,000 0 0	128 0 0	16 0 0	1,144 0 0	—	—	1,144 0 0
Total.	113 0 0	3,240 0 0	239 0 0	73 0 0	3,552 0 0	—	—	3,552 0 0

XVIII.—SUMMARY of tolls and other receipts, with expenditure, in respect of inland Navigations maintained the latest period for which the accounts were made

NAME OF NAVIGATION.	Balance in favour at the commencement of the financial year.	RECEIPTS.					Balance against at the close of the financial year.	Total.
		Imperial Tons.	Custom Duty etc.	Tolls.	Other receipts.	Total receipts during the year.		
Lower Boyne,*	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	=	873 0 0	—	87 0 0	—	960 0 0	—	960 0 0
Meigue (County Limerick).	—	31 0 0	—	0 0 0	—	31 0 0	—	31 0 0
Shannon.	—	—	—	3,446 0 0	1,323 0 0	4,769 0 0	148 0 0	5,917 0 0
Total.	—	409 0 0	—	3,533 0 0	1,323 0 0	5,856 0 0	148 0 0	5,914 0 0
Total of XVII. and XVIII.	113 0 0	409 0 0	3,240 0 0	2,742 0 0	1,618 0 0	6,560 0 0	148 0 0	6,560 0 0

\* The receipts and expenditure in connection with the Lower Boyne Navigation were for portion

XIX.—SUMMARY of repayments of expenditure for Arterial drainage made to the Commissioners of Public Works, &amp;c., during the year ended

	Total Expenditure by Board of Works chargeable on Lands and Counties.	Portion charged on County sites.	Portion charged on lands improved.	Charges not covered.
Under 2 & 3 Vic., c. 39, and Acts amending same.	1,043,858 0 0	125,181 0 0	882,777 0 0	—
Under 28 & 37 Vic., c. 39.	*946,934 0 0	44,028 0 0	802,866 0 0	540 0 0
Under 29 & 30 Vic., c. 40, Maintenance works.	48,225 0 0	—	48,225 0 0	—
Total.	3,046,017 0 0	197,434 0 0	2,848,588 0 0	540 0 0

\* This does not include amounts amounting to £2,226.

maintained out of Grand Jury cess, for the year 1895, from returns by Navigation trustees.

Balance against at the commencement of the financial year.	Expenditure.			Balance in favour at the close of the financial year.	Total.	Name of Navigation.
	Works.	Salaries and Incidentals.	Total.			
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
3 0 0	164 0 0	164 0 0	328 0 0	-	328 0 0	Lough Corrib.
-	661 0 0	326 0 0	987 0 0	326 0 0	1,284 0 0	Lower Bann.
281 0 0	729 0 0	176 0 0	906 0 0	166 0 0	1,036 0 0	Upper Bann.
284 0 0	1,209 0 0	640 0 0	1,849 0 0	382 0 0	1,467 0 0	Total.

out of the Imperial taxes, or by receipts from tolls, &c., for twelve months ended the 31st of March, 1895, up previous to the 31st of December, 1895.

Balance against at the commencement of the financial year.	Expenditure.			Surplus paid in to the Exchequer.	Balance in favour at the close of the financial year.	Total.	Name of Navigation.
	Works.	Salaries and Incidentals.	Total.				
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
-	200 0 0	63 0 0	263 0 0	37 0 0	-	439 0 0	Lower Bann.
-	10 0 0	19 0 0	29 0 0	8 0 0	-	39 0 0	Naigue (County Limerick)
559 4 6	3,064 0 0	1,923 4 6	4,794 0 0	-	-	5,125 0 0	Shannon.
559 0 0	3,182 0 0	3,021 0 0	6,203 0 0	73 0 0	-	6,031 0 0	Total.
559 0 0	6,584 0 0	3,819 0 0	10,403 0 0	73 0 0	703 0 0	9,696 0 0	Total of XVII. and XVIII.

of the above year only.—The Navigation having been handed over to a Company in November, 1894.

Works, under 5 & 6 Vic., c. 89, and Acts amending same, and under 26 & 27 Vic., c. 88, and 29 & 30 Vic., the 31st of March, 1896.

Total payments during year.	Portion of navigation works of County done during year.	Payments made by proprietors of lands during year.	Total.	
			£ s. d.	£ s. d.
£ s. d.	£ s. d.	£ s. d.		
-	-	-		
33,579 0 0	1,721 0 0	22,125 0 0	Under 5 & 6 Vic., c. 89, and Acts amending same.	
1,849 0 0	-	3,043 0 0	Under 26 & 27 Vic., c. 88.	
35,428 0 0	1,721 0 0	25,168 0 0	Under 29 & 30 Vic., c. 48, Maintenance works.	
			Total.	

which were unbunded, not having been expended.

XX.—SUMMARY of returns of fees received under the Merchant Shipping Act, 1854, during the latest period of twelve months for which the accounts were made up preceding the 31st of December, 1895.

—	Eight days.	FEES UNDER MERCHANT SHIPPING ACT, 1864.				TOTAL.
		On examination of Masters and Mates.	On engagement or discharge of crews.	On removal of perishables.	In respect of the survey of vessels.	
Commissioners of Irish Lights,	16,679 £ 7	£ 0 0 0	£ 0 0 0	£ 0 0 0	£ 0 0 0	16,679 £ 7
Name of Port.						
Belfast,	+	—	—	—	£ 15 15 0	£ 15 15 0
Cork,	+	—	—	—	1 5 0	1 5 0
Dublin,	+	—	—	—	1 5 0	1 5 0
Galway,	+	—	—	—	0 17 6	0 17 6
Lisburn,	+	—	—	—	1 1 6	2 0 0
Londonderry,	+	—	—	—	0 6 0	0 6 0
Wexey,	+	—	—	—	0 1 6	0 1 6
Greenock,	+	—	—	—	0 2 8	0 2 8
Sligo,	+	—	—	—	—	—
Waterford,	+	—	—	—	0 10 4	0 10 4
Weymouth,	+	—	—	—	—	—
Total,	16,679 £ 7	£ 0 0 0	—	£ 0 0 4	£ 15 15 10	16,679 £ 7

XXXII.—BALANCES OF LOANS outstanding against the several Town and Harbour Authorities.

#### • The duties of the Harbour Authority

XXI.—SUMMARY of returns of taxation on pawnbrokers by fees received by the City Marshal and by auctioneers of forfeited pledges in the City of Dublin, in the year 1895.

No return received from the City Marshal for 1885.

and Joint Burial Boards in Ireland at close of the financial year ended in 1895.

GOVERNMENT LOANS.									
On Account of.		At First per Cent.		At other rate of interest, not stated.		Total.		Local Authorities.	
At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.	At commencement of year.	At close of year.
£	£	£	£	£	£	£	£	£	£
943	—	—	—	7,96	—	1,234,638	1,279,462	I. TOWN COUNCILS.	
—	—	—	—	21,383	18,937	81,800	31,567	Talbot.	
—	—	—	—	43,686	41,631	362,615	265,095	Glazebrook.	
—	—	—	—	5,630	3,930	23,484	12,754	Cork.	
—	—	—	—	286,229	264,063	1,402,555	1,403,218	Douglas.	
—	—	—	—	5,189	8,181	8,129	6,044	Dulio.	
8,068	9,077	—	—	75,945	73,420	207,404	106,295	Ellesmere.	
2,636	5,218	—	—	60,479	58,430	76,068	72,387	Llanelli.	
—	—	—	—	38,083	81,657	81,300	60,274	Loughborough.	
—	—	—	—	1,001	1,008	89,420	35,885	Sligo.	
91,855	91,278	390	310	6,939	6,914	23,355	28,437	Waterford.	
93,486	99,208	570	330	483,803	500,728	3,284,281	3,653,554	Wexford.	
Total.									
II. TOWN AND OTHER CORPORATION LOANS.									
Talbot City and District Water Commissioners.									
—	—	—	—	—	—	742,000	612,954	Blackrock.	
—	—	—	—	11,120	11,704	54,870	15,156	Ballymena.	
—	—	—	—	—	—	65,400	45,480	Ballymena.	
—	—	—	—	9,652	9,212	9,805	9,812	Ballymena.	
—	—	—	—	7,405	8,905	10,504	9,842	Ballymena.	
—	—	—	—	8,293	7,039	10,906	10,000	Ballymena.	
—	—	—	—	2,707	2,055	9,257	9,257	Ballymena.	
11,068	11,021	—	—	4,063	3,785	16,939	14,400	Ballymena.	
—	—	—	—	1,194	1,538	1,124	1,273	Ballymena (New).	
—	—	—	—	55,933	—	17,948	41,000	Ballymena.	
—	—	—	—	—	—	8,657	71,761	Ballymena.	
—	—	—	—	—	—	—	57,000	Ballymena.	
385	910	—	—	—	—	245,641	250,264	Ballymena and Rathgar.	
11,343	11,564	—	—	67,310	46,687	1,265,876	1,389,100	Total.	
III. COMMUNION LOANS.									
LOT 1854.									
801	768	—	—	6,211	8,854	7,212	8,178	Ardoyne.	
—	—	52	46	—	—	55	45	Ballyculligan.	
—	—	—	—	—	—	130	100	Ballyculligan.	
—	—	—	—	1,112	8,006	1,112	8,005	Ballymena.	
—	—	—	—	394	154	305	228	Ballymena.	
—	—	—	—	27,320	26,550	27,580	26,550	Ballymena.	
—	—	—	—	868	370	885	370	Ballymena.	
—	—	—	—	3,555	2,899	3,565	3,285	Ballymena.	
—	—	—	—	38,379	22,037	23,179	20,487	Ballymena.	
—	—	—	—	300	485	305	485	Ballymena.	
—	—	—	—	8,850	14,827	5,659	14,227	Ballymena.	
—	—	—	—	320	811	328	811	Ballymena.	
—	—	—	—	1,785	1,600	2,288	5,182	Ballymena.	
—	—	—	—	1,878	1,376	1,878	1,376	Ballymena.	
—	—	—	—	—	—	848	845	Ballymena.	
—	—	—	—	1,710	8,674	1,710	8,476	Ballymena.	
—	—	—	—	4,673	4,238	16,931	17,733	Ballymena.	
—	—	—	—	8,058	2,000	8,048	2,009	Ballymena.	
—	—	—	—	27,405	27,318	31,600	30,910	Ballymena.	
—	—	—	—	7,379	7,613	7,375	7,315	Ballymena.	

are indicated in this paper.

XXII.—continued.

XXII.—(continued).—BALANCES of LOANS outstanding against the several Town  
year ended

<sup>8</sup> The tables of the Harbour Authority are included in this case.

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and Harbour Authorities, and joint Barin Boards, in Ireland, at close of the financial in 1895.

debts of the Town Authority are included in this sum.

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XXIII.—Table showing the towns in Ireland which are Urban Sanitary Districts; the rates made for the financial year ended in 1895, the sums received under the Probate Duties (Scotland and Ireland) Act in respect of the year ended the 31st of March, 1895, by each of them as are entitled to share in the grant provided by that Act; the population and valuation of each District; its area in acres; and the Acts under which those towns are constituted.

Total number of urban sanitary districts,

(b) The population, valuation, and area are as aforesaid in this case.

XXIV.—Table showing the towns in Ireland which are not Urban Sanitary Districts; the rates made for the financial year ended in 1895; the population and valuation of each town; its area in acres; and the Act under which it is constituted.

Total number of such towns, . . . . . 46.

NAME 1	Rate to prop- rize for the improvement of the year ended in 1895. 2	Population. 3	Valuation in 1895. 4	Area in Acres. 5	Act under which constituted. 6
Ardagh,	0 0	2,282	8,735	219	17 and 18 Vic., cap. 102.
Ardagh,	0 10	2,067	8,265	1,540	do.
Ashley,	0 0	4,172	4,755	1,018	do.
Athy,	0 0	4,382	8,705	501	do.
Aughavassey,	0 0	2,115	3,083	138	do.
Ballycotton,	0 0	1,929	8,250	587	do.
Ballycotton,	0 0	2,978	4,187	518	do.
Ballylin,	1 0	4,046	3,705	1,070	do.
Ballymagy,	1 0	2,375	8,168	78	do.
Ballymagh,	2 0	2,671	4,004	798	do.
Ballymagh,	8d. 8d. & 1d.	2,686	18,015	129	4 Geo. IV., cap. 63.
Ballymagh,	—	3,549	5,159	8,679	17 and 18 Vic., cap. 102.
Ballymagh,	3 0	3,051	4,158	726	do.
Ballymagh,	—	2,872	8,079	486	do.
Ballymagh,	0 1	1,779	8,008	126	do.
Ballymagh,	0 7d.	2,022	4,252	817	do.
Ballymagh,	0 0	2,721	2,118	188	do.
Ballymagh,	2 0	2,839	8,095	817	do.
Ballymagh,	0 4	3,841	18,479	117	do.
Ballymagh,	0 0	2,779	8,482	998	do.
Ballymagh,	4d. 8d. & 1d.	2,812	8,162	816	4 Geo. IV., cap. 63.
Ballymagh,	—	1,802	1,084	208	do.
Ballymagh,	0 4d.	3,378	1,738	49	17 and 18 Vic., cap. 102.
Ballymagh,	0 0	2,213	8,105	439	do.
Ballymagh,	0 0	1,626	8,100	218	do.
Ballymagh,	0 0	2,718	4,186	872	do.
Ballymagh,	0 0	2,022	2,166	145	do.
Ballymagh,	1 0	2,017	7,003	839	do.
Ballymagh,	0 0	2,812	8,104	1,039	do.
Ballymagh,	0 0	4,215	18,004	1,813	do.
Ballymagh,	2 0	2,819	4,190	818	do.
Ballymagh,	0 0	2,729	7,033	4,941	do.
Ballymagh,	1 1	4,713	8,124	5,388	do.
Ballymagh,	1 0	3,317	4,198	760	do.
Ballymagh,	8d. 8d. & 1d.	4,218	1,040	59	4 Geo. IV., cap. 63.
Ballymagh,	0 1d.	3,919	1,055	1,099	17 and 18 Vic., cap. 102.
Ballymagh,	1 0	1,802	8,162	812	do.
Ballymagh,	1 0	2,819	8,103	1,018	do.
Ballymagh,	1 0	2,389	8,031	3,817	do.
Ballymagh,	1 0	3,018	18,381	3,817	do.
Ballymagh,	0 1d.	4,313	8,269	716	do.
Ballymagh,	—	5,013	8,784	856	do.
Ballymagh,	0 0	4,232	8,781	815	do.
Ballymagh,	0 1d.	4,099	8,191	2,028	do.

\* The provisions of the Town Improvement Act, 1876, were adopted in Ballymagh in the month of July, 1888, as already mentioned.

TABLE XXV.—VALUATION OF COUNTIES.

COUNTY, AND COUNTY OF CITY AND OF TOWNS	1896.	1897.	1898.	1899.	1900.
	£	£	£	£	£
Antrim,	1,631,267	1,665,614	1,822,196	1,927,937	1,974,427
Armagh,	438,913	435,697	435,068	424,368	424,368
Carlow,	165,030	164,937	164,942	164,625	164,625
Cork, County of the Town,	52,949	51,319	51,444	50,626	50,141
Cavan,	275,761	275,354	276,190	274,997	274,868
Clew,	811,148	817,579	817,648	817,269	817,185
Cork,	1,081,232	1,070,085	1,078,118	1,077,363	1,077,089
Cork, County of the City,	163,762	161,887	161,175	160,587	158,741
Donegal,	269,899	266,080	268,018	267,184	267,341
Down,	944,007	922,122	935,014	906,335	877,398
Drogheda, County of the Town,	19,645	19,629	19,583	18,889	18,648
Dublin,	874,324	817,843	809,461	806,816	802,933
Dublin, County of the City,	760,471	760,059	693,814	691,159	690,664
Fermanagh,	237,875	237,789	237,394	237,338	236,542
Galway,	442,652	448,017	442,405	441,443	442,406
Galway, County of the Town,	35,036	32,065	32,590	32,908	32,819
Kerry,	295,255	292,245	291,057	290,773	290,700
Killane,	239,154	239,140	235,736	238,645	238,675
Kilkenny,	241,301	241,355	241,283	241,000	241,723
Kilkenny, County of the City,	17,373	17,470	17,450	17,004	17,346
King's County,	248,827	248,779	242,085	241,703	243,629
Laois,	157,226	154,866	150,584	146,773	139,125
Limerick,	453,969	453,708	458,574	468,645	463,960
Limerick, County of the City,	60,347	47,728	47,000	47,508	46,627
Londonderry,	402,374	399,973	390,274	367,893	391,763
Longford,	152,026	158,030	158,087	153,678	153,120
Louth,	217,489	215,844	215,437	214,664	214,612
Mayo,	217,282	216,837	215,789	213,338	213,068
Meath,	548,529	548,009	547,858	543,692	547,308
Monaghan,	263,818	263,687	265,762	265,477	265,307
Queen's County,	260,529	260,795	271,440	269,813	269,403
Berrowmore,	256,769	256,781	255,574	256,216	256,319
Sligo,	218,525	214,653	214,851	214,555	214,013
Tipperary, North Riding,	281,065	281,349	281,234	281,840	281,073
Tipperary, South Riding,	401,645	395,739	388,694	384,539	386,011
Tyrone,	446,734	430,719	439,936	438,811	438,367
Waterford,	277,648	277,235	277,109	271,049	270,761
Waterford, County of the City,	41,386	41,389	41,366	41,149	41,156
Westmeath,	247,883	247,444	247,278	247,149	246,888
Wexford,	277,138	277,184	277,083	273,811	276,681
Wicklow,	276,119	276,109	276,027	274,648	274,460
Total,	14,586,540	14,596,968	14,187,898	14,184,823	14,061,969

APPENDIX—Tables showing the terms of which the governing bodies question the results and actions within the areas under their jurisdiction, with the County charges categorized by theme, etc.

TABLE—continued.—Table showing the towns of which the governing bodies maintain the roads and streets within the several state universities, etc.

UNIVERSITY, COLLEGE, SCHOOL, INSTITUTION, ETC.	GOVERNING BODIES	ROADS, STREETS, ETC.		GOVERNING BODY MAINTAINED	GOVERNING BODY MAINTAINED BY OTHER THAN GOVERNING BODY
		ROADS, Etc.	STREETS, Etc.		
11. University, Wichita, Kan.	Faculty Government	1. Maintenance of existing University property, including of existing buildings for study, living, or recreation.	Any road, bridge, or structure, or other work presented as the property of the University or of the Board of Regents, except— 1. Roads or streets, except— 2. Roads, bridges or buildings, unless maintained especially as University or Town property.	Roads, etc., as passed by University and Board of Regents, and not maintained by the University, and, if not so maintained, either by the Board of Regents or by the City of Wichita.	University property not passed to City of Wichita.
12. University, Wichita, Kan.	Ex. Com.	Provision of road, or maintaining road that exists in University property, but not in the University property for maintaining the property in which the University exists.	Any road, bridge, structure, or other work, presented as University or University buildings or not maintained or known as of University property in Wichita or Wichita except— 1. Roads or streets, except— 2. Roads, bridges, temporary, or other roads, unless except especially as University or Town property.	None.	None. University property, or not passed to City of Wichita.
13. University, Wichita, Kan.	Ex. Com.	Provision of roads or maintaining roads or streets in University property, but not in the University property for maintaining the property in which the University exists.	Any road, bridge, or structure, or other work presented as the property or kept as property of University or University property, 1. Roads or streets, except— 2. Roads, bridges, temporary, or other roads, unless especially as University or Town property.	None, except as Faculty and Board of Regents.	None. University property, not passed to City of Wichita.
14. University, Wichita, Kan.	Ex. Com.	None.	None.	None.	None. University property, not passed to City of Wichita.
15. University, Wichita, and Emporia, Kans.	Ex. Com.	—	All property or roads, etc., except— 1. Roads or streets of maintaining property used, being, or occupied, not within the University; 2. Roads of the County property.	None, except as University property, not kept property in University, and otherwise not maintained, either by the Board of Regents or by the City.	University, Wichita, and Emporia, Kans., property not passed to City of Wichita.
16. University, Kans.	Ex. Com.	1. Roads or streets of University property or roads, etc., not, being, or occupied otherwise than University property and not, 2. Roads or streets of the property of the University, and not maintained by the University property.	Any road, bridge, or structure, or other work presented as the property of the University or of the Board of Regents, except— 1. Roads or streets, except— 2. Roads, bridges or buildings, unless maintained especially as University or Town property.	None, except as Faculty and Board of Regents.	None. University property, not passed to City of Wichita.
17. University, Wichita, Kan.	Ex. Com.	Provision of road, or maintaining road that exists in University property, but not in the University property for maintaining the property in which the University exists.	All University property or roads, except— 1. Roads or streets, except— 2. Roads, bridges and Town property in the property of University, when otherwise not maintained, either by the Board of Regents, or by the City.	None, except as Faculty and Board of Regents.	None. University property, not passed to City of Wichita.



1971—continued—Thus showing the Towns of which the governing bodies make the roads and streets within the areas under their jurisdiction, in

Section	Section	Section	Section content		Explanation or description	Section content
			Section	Section		
Concepts	1	Definitions	Be the use of evidence and reasoning to describe, explain, and predict, in the context of the history of science, the development of scientific theories, technologies and models.	Provide evidence diagnostic for the theory of large.	Provide evidence diagnostic for the theory of large in the context of the general development of science.	The theory of large describes the development of scientific theories, technologies and models, and the development of scientific knowledge in the context of the general development of science.
Evidence	1	Pr.	—	Evidence diagnostic in the theory of large and the theory of science of large.	Pr.	The theory of large describes the development of scientific theories, technologies and models, and the development of scientific knowledge in the context of the general development of science.
Theory	1	Pr.	—	Evidence diagnostic in the theory of large and the theory of science of large.	Pr.	The theory of large describes the development of scientific theories, technologies and models, and the development of scientific knowledge in the context of the general development of science.
Theory	1	Pr.	—	Evidence diagnostic in the theory of large, except for the following — 1. Theory of history of large. 2. A scientific theory diagnostic of large.	Pr.	The theory of large describes the development of scientific theories, technologies and models, and the development of scientific knowledge in the context of the general development of science.
History and Development	Pr.	Provide clear descriptions and evidence for the following: 1. The use of theory, law, model, principle, and the theory of large in the context of the theory of science.	Evidence diagnostic in the theory of large, excepting the theory of the theory of science and other theories.	Pr.	The theory of large describes the development of scientific theories, technologies and models, and the development of scientific knowledge in the context of the general development of science.	
Theory	Pr.	Be the evidence diagnostic for the theory of large and the theory of science of large.	Pr.	The theory of large describes the development of scientific theories, technologies and models, and the development of scientific knowledge in the context of the general development of science.		
Theory	Pr.	Be the use of evidence and reasoning to describe, explain and predict in the context of the theory of large.	Pr.	The theory of large describes the development of scientific theories, technologies and models, and the development of scientific knowledge in the context of the general development of science.		
Theory	Pr.	Be the use of evidence and reasoning to describe, explain and predict in the context of the theory of large.	Pr.	The theory of large describes the development of scientific theories, technologies and models, and the development of scientific knowledge in the context of the general development of science.		
Theory	Pr.	Be the use of evidence and reasoning to describe, explain and predict in the context of the theory of large.	Pr.	The theory of large describes the development of scientific theories, technologies and models, and the development of scientific knowledge in the context of the general development of science.		
Theory	Pr.	Be the use of evidence and reasoning to describe, explain and predict in the context of the theory of large.	Pr.	The theory of large describes the development of scientific theories, technologies and models, and the development of scientific knowledge in the context of the general development of science.		

### Long Distance Hikes

Brown, 2001, *Journal of Health Politics*, 22

#### REFERENCES

10 of 10

DUBLIN CASTLE,

12th December, 1896.

Sir,

I have to acknowledge the receipt of your letter of the 10th instant, forwarding, for submission to His Excellency the Lord Lieutenant, the Returns of Local Taxation in Ireland during the Year 1895.

I am, Sir,

Your obedient servant,

J. B. DOUGHERTY.

The Secretary,

Local Government Board,

Custom House.